VOLUME

1 Public accounts

2003 › 2004

Consolidated financial statements of the gouvernement du Québec
Fiscal year ended March 31, 2004

Québec

PUBLIC ACCOUNTS 2003-2004

VOLUME 1

CONSOLIDATED FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2004

Published in accordance with section 86
of the Financial Administration Act (R.S.Q., c. A-6.001)

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To Her Excellency the Honourable Lise Thibault
Lieutenant-Governor of Québec
Parliament Building
Québec

Your Excellency,

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2004.

Michel Audet

Michel Audet
Minister of Finance

Québec, March 2005

Mr. Michel Audet
Minister of Finance
Parliament Building
Québec

Dear Sir,

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2004. These accounts have been prepared under section 86 of the Financial Administration Act (R.S.Q., c. A-6.001), in accordance with the Government's accounting policies.

Respectfully yours,

Carole Boisvert

Carole Boisvert, CA
Comptroller of Finance

Québec, March 2005

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Introduction

Each year the Ministère des Finances publishes documents on the financial position of the Gouvernement du Québec and the results of its financial transactions.

The *Quarterly Presentation of Financial Transactions* was published at the close of the second and third quarters of 2003 to account for changes in the financial transactions and facilitate comparison with the projections contained in the *2003-2004 Budget* of June 12, 2003.

The *2003-2004 Public Accounts* complete the information relating to the actual results for fiscal 2003-2004, whose main data formed part of the second *Quarterly Presentation for 2004-2005*.

The Public Accounts for the fiscal year ended March 31, 2004 have been prepared by the Comptroller of Finance for the Minister of Finance in accordance with the accounting policies established by the Conseil du trésor and pursuant to the provisions of section 86 of the Financial Administration Act (R.S.Q., c. A-6.001). They are published in two volumes.

Volume 1 – Consolidated Financial Statements of the Gouvernement du Québec

Volume 1 presents summary data on the consolidated financial transactions and the consolidated financial statements of the Gouvernement du Québec for the fiscal year ended March 31, 2004, accompanied by the Auditor General's report.

Volume 2 – Revenue, Appropriations, Expenditure and Investments of the Consolidated Revenue Fund and Financial Information on the Special Funds of the Gouvernement du Québec

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is cashed into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include Government departments, budgetary agencies, the National Assembly and persons designated by it, and other portfolios. The third section presents summary financial information on the special funds.

SECTION

1

Summary of consolidated financial transactions

Consolidated summary of operations

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

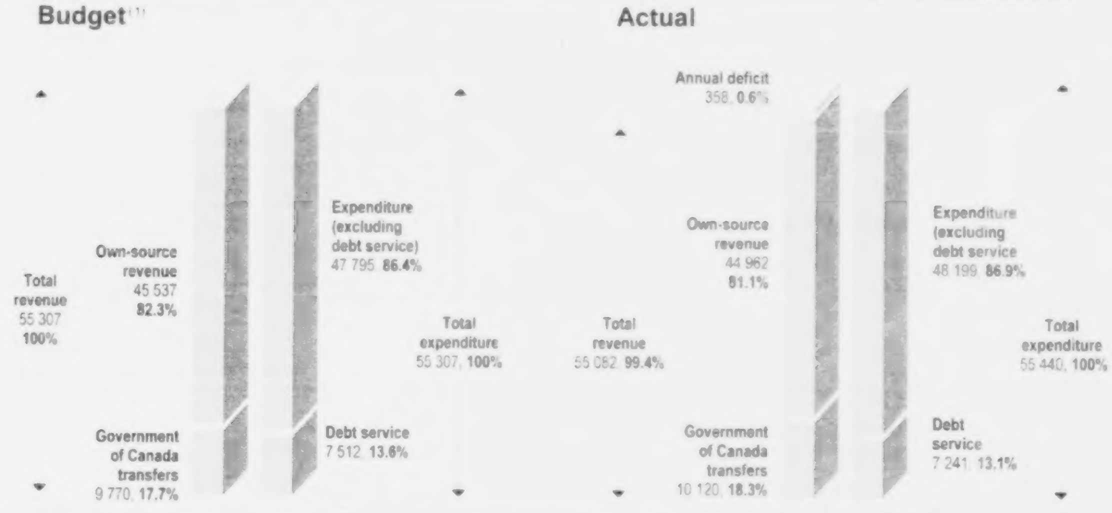
	2004		2003[1]
	Budget*	Actual results	Actual results
Own-source revenue	45 537	44 962	43 351
Government of Canada transfers	9 770	10 120	9 457
Total revenue	**55 307**	**55 082**	**52 808**
Expenditure (excluding debt service)	47 795	48 199	46 404
Debt service	7 512	7 241	7 132
Total expenditure	**55 307**	**55 440**	**53 536**
ANNUAL DEFICIT	--	(358)	(728)

* On the basis of the revenue and expenditure forecasts showed in the 2003 –2004 Budget of June 12, 2003.

(1) Certain revenue and expenditure figures for 2003 were reclassified for consistency with the presentation adopted in 2004.

Consolidated summary of operations (cont'd)
FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

2004



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(1) For the purpose of comparing the Budget and the Actual, transactions included in specific purpose accounts were added to the 2003-2004 Budget. Accordingly, $172 million, $186 million and $358 million were added, respectively, to own-source revenue, Government of Canada transfers and expenditure excluding debt service without affecting the financial framework.

Revenue for the 2003-2004 fiscal year is $225 million less than forecast in the *2003-2004 Budget* of June 12, 2003. The $575-million decrease in own-source revenue can be attributed to the $358-million loss incurred by the Société générale de financement du Québec as well as to a decline in personal income tax, which is offset in part by higher results for other revenue sources. As for the $350-million increase in Government of Canada transfers, it can be explained in particular by the introduction of a mechanism for deferring and spreading repayment of the bulk of equalization adjustments over a five-year period starting in 2005-2006.

Expenditure for fiscal 2003-2004, excluding debt service, is $404 million higher than anticipated in the *2003-2004 Budget*. This increase is due for the most part to consolidated organizations.

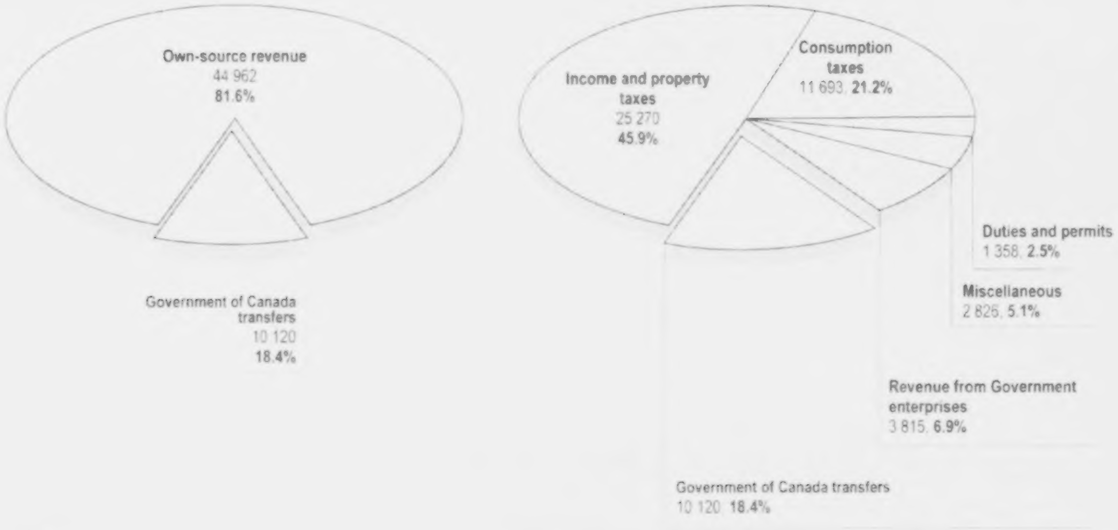
Lastly, debt service is $271 million less than projected in the Budget. This downward revision reflects mainly lower-than-anticipated interest rates.

Consolidated revenue

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

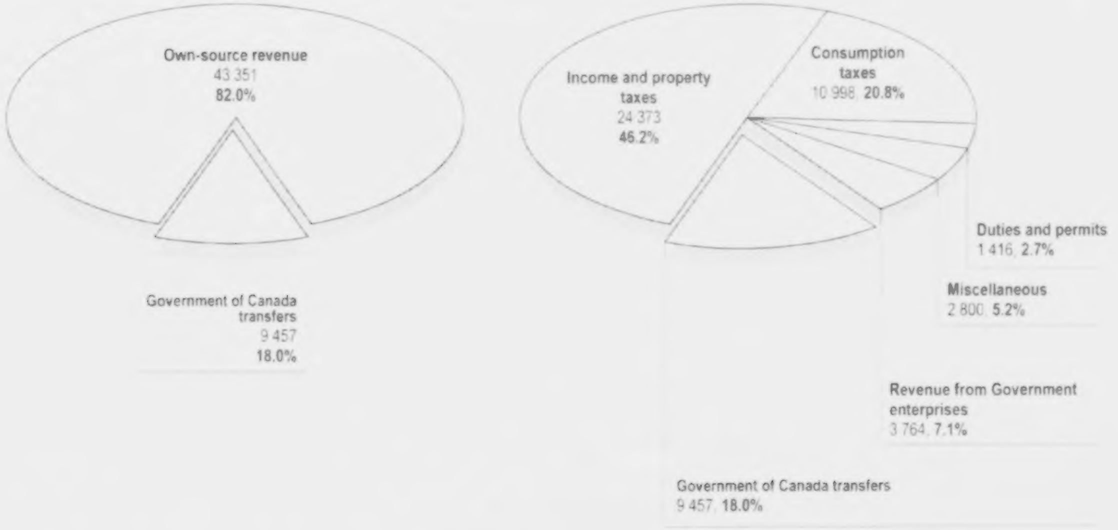
2004

Total revenue: 55 082



2003[1]

Total revenue: 52 808



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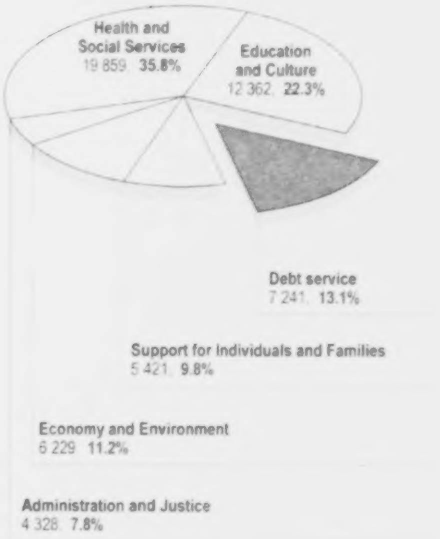
(1) Certain 2003 figures were reclassified for consistency with the presentation adopted in 2004.

Consolidated expenditure

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

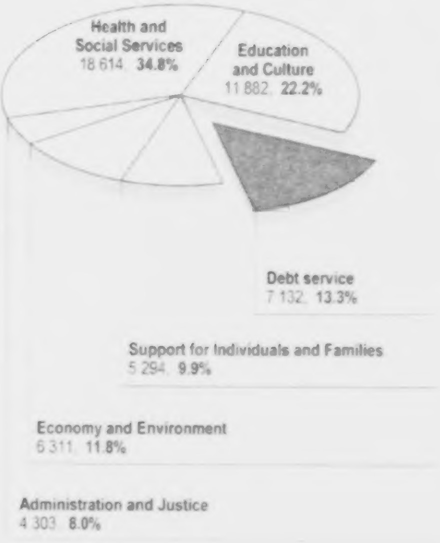
2004

Total expenditure: 55 440
By mission



2003 (1)

Total expenditure: 53 536
By mission



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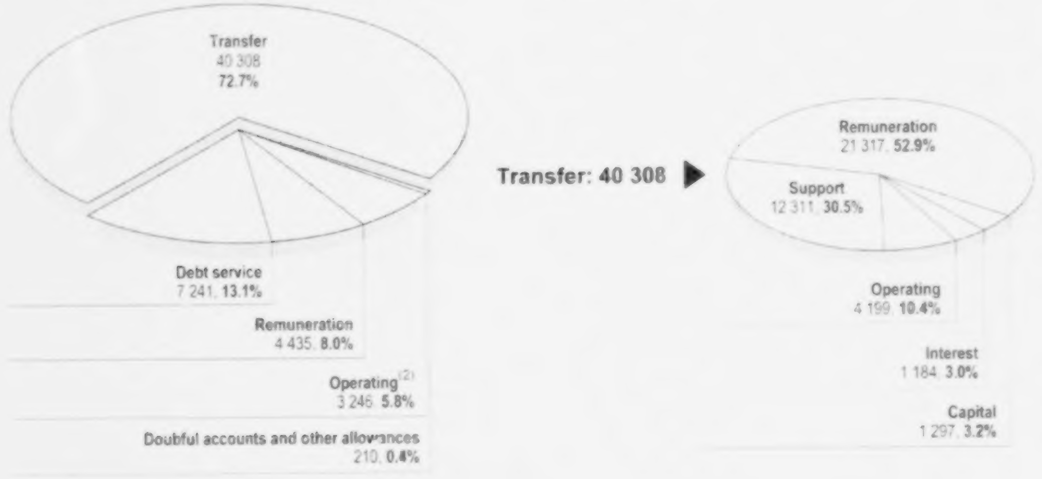
(1) Certain 2003 figures were reclassified for consistency with the presentation adopted in 2004.

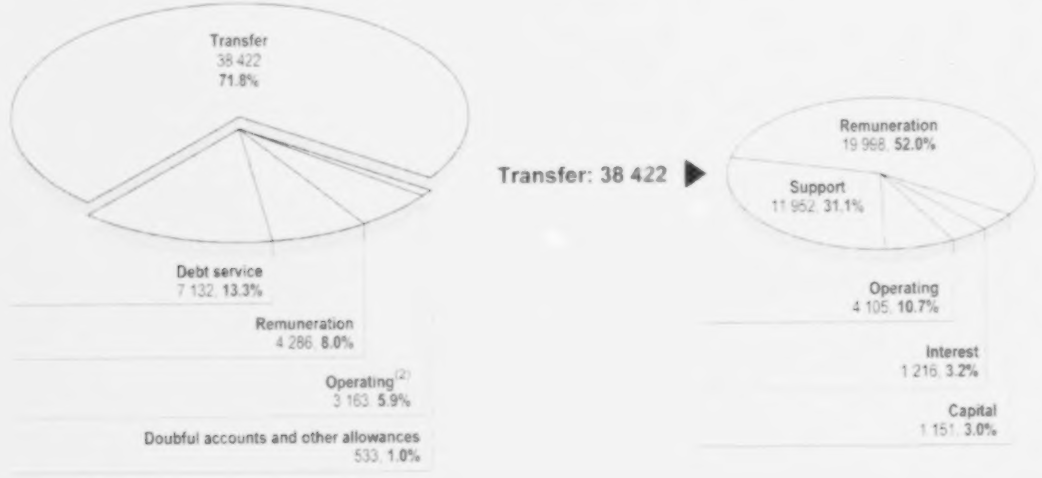
2004

By supercategory and category



2003 (1)

By supercategory and category



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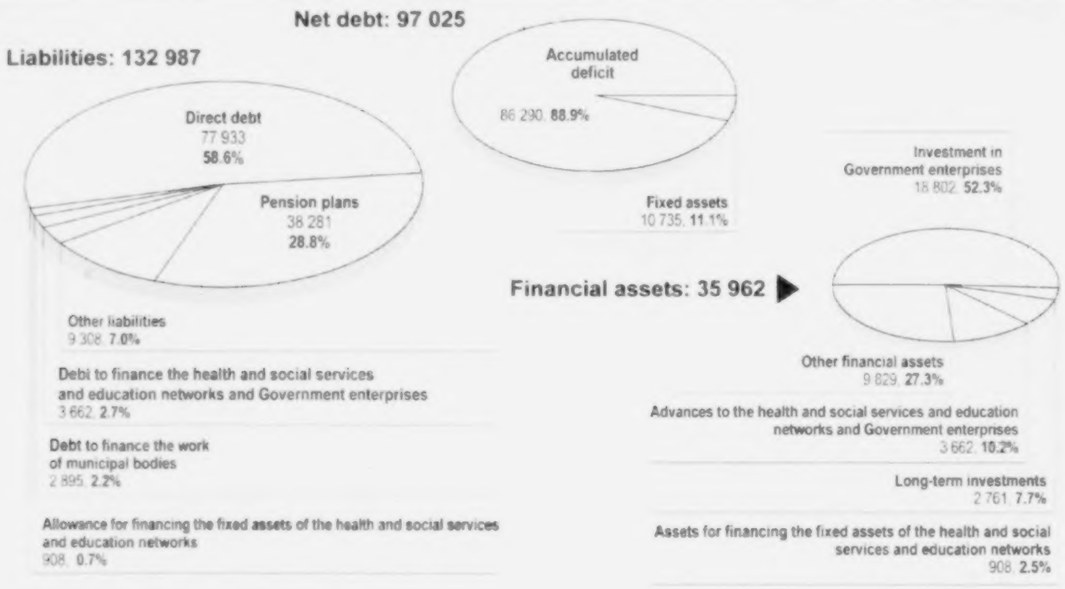
(1) Certain 2003 figures were reclassified for consistency with the presentation adopted in 2004.

(2) Including $841 million in 2003-2004 ($783 million in 2002-2003) for the depreciation and loss in value of fixed assets.

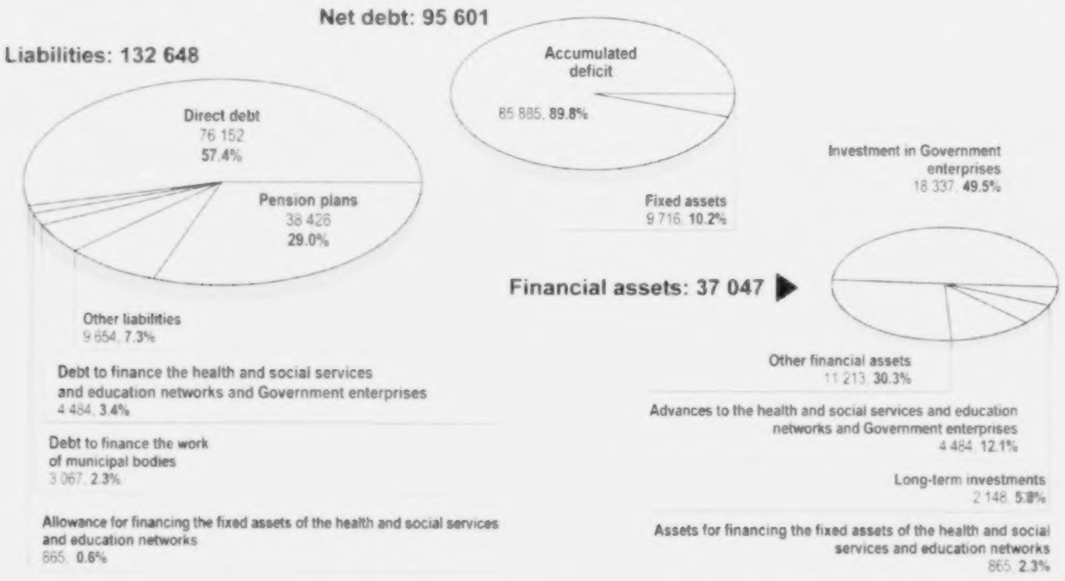
Consolidated financial position

AS AT MARCH 31, 2004
(in millions of dollars)

2004



2003 [1]



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(1) Certain 2003 figures were reclassified for consistency with the presentation adopted in 2004.

Reconciliation of revenue, expenditure and annual deficit

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

	2004	2003 (restated)
REVENUE		
Consolidated Revenue Fund excluding Government enterprises	48 027	46 161
Government enterprises	3 815	3 764
Government agencies and special funds	16 949	15 360
	68 791	65 285
Elimination of inter-entity transactions	(13 709)	(12 477)
	55 082	**52 808**
EXPENDITURE		
Consolidated Revenue Fund	52 546	51 031
Government agencies and special funds	16 603	14 982
	69 149	66 013
Elimination of inter-entity transactions	(13 709)	(12 477)
	55 440	**53 536**
ANNUAL DEFICIT	**(358)**	**(728)**

Balanced Budget Act

In accordance with the provisions of the Balanced Budget Act (R.S.Q., c. E-12.001), the Minister of Finance must report to the National Assembly on the surplus or overruns registered during the fiscal year in relation to the objectives set by the Act.

Pursuant to the Balanced Budget Act, the accumulated surplus at the end of fiscal 2003-2004 breaks down as follows:

Accumulated surplus pursuant to the Balanced Budget Act

	2004		2003
	Budget	Actual results [1]	Actual results
		(in millions of dollars)	(restated)
Accumulated surplus, beginning of year	1 177	1 177	1 871
Surplus (overruns) reported for the year	--	(358)	(694)
Accumulated surplus, end of year	**1 177**	**819**	**1 177**

---

(1) In fiscal 2003-2004, the changes made to accounting policies, as presented in Note 2, had a $17-million impact on financial results for the year.

Financial statistics

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Net debt (1)	Fixed assets	Accumulated surplus
2003-2004	55 082	55 440	(358)	(97 025) (6)	10 735	86 290
2002-2003	52 808	53 536	(728)	(95 601) (5)	9 716	85 885
2001-2002	50 622	51 550	(928)	(92 772) (4)	8 234	84 538
2000-2001	51 303	49 926	1 377	(88 208) (3)	7 166	81 042
1999-2000	47 640	47 633	7	(89 162) (2)	6 693	82 469

* Certain figures were reclassified for consistency with the presentation adopted in 2003-2004.

($M : millions of dollars)

(1) Net debt represents total liabilities minus financial assets, recorded in the consolidated statement of financial position.

(2) The net debt was increased by $359 M for the recording of fixed assets.

(3) The net debt was increased by $423 M, including $473 M for the recording of fixed assets, $12 M for sick leave and vacations and -$62 M for investments in Government enterprises.

(4) The net debt was increased by $1 386 M, including $1 068 M for the recording of fixed assets, -$88 M for the recording of the Government's share of the foreign exchange gains or losses of enterprises, $215 M for the correction of the error made by the Canada Customs and Revenue Agency, $65 M for the change in the accounting policy for certain recoveries, $126 M for the recording of employer contributions in respect of obligations relating to sick leave and vacations, for the change in the status of a Government enterprise and for costs related to the improvement of premises. In addition, accounting changes made by Government enterprises increased the net debt by $2 250 M, including $1 338 M for the recording of foreign currency translation and $912 M for the introduction of a provision for deviations in the real rate of return.

(5) The net debt was increased by $1 714 M, including $1 482 M for the recording of fixed assets, $122 M for the recording of the Government's share of translation adjustments of enterprises and $110 M for a change in application of the accounting policy for debts and an adjustment to the accounts receivable of a consolidated agency. In addition, accounting changes made by Government enterprises increased the net debt by $387 M, including $363 M relating to the capping mechanism used in calculating deferred gains and losses on basis on the real rate of return assumption.

(6) The net debt was increased by $1 059 M, including $1 019 M for the recording of fixed assets and $40 M for the recording of the Government's share of enterprises' translation adjustments. In addition, accounting changes by Government enterprises increased the net debt by $7 M in regard to a change in the estimation of the allowance for sick leave and vacations.

SECTION 2

Consolidated financial statements

Statement of responsibility

The Government is responsible for the integrity and objectivity of the consolidated financial statements prepared by the Comptroller of Finance for the Minister of Finance in accordance with the Financial Administration Act (R.S.Q., c. A-6.001, s. 86). These statements are prepared in accordance with the accounting policies disclosed in Note 1 of the financial statements.

To fulfil its accounting and financial reporting responsibilities, the Government maintains systems of financial management and internal control designed to provide reasonable assurance that transactions are duly authorized by Parliament and properly executed and recorded.

The Comptroller of Finance takes care of Government accounting and obtains all the information needed to meet its accounting requirements from Government departments, agencies, enterprises and funds.

The Government submits its consolidated financial statements for audit assurance to the Auditor General who, in his report to the National Assembly, states the nature and scope of his audit as well as his opinion.

The financial statements are part of the Public Accounts tabled annually in the National Assembly by the Minister of Finance.

On behalf of the Gouvernement du Québec,

Gilles GodBout

Gilles Godbout
Deputy Minister of Finance

Carole Boisvert

Carole Boisvert, CA
Comptroller of Finance

Québec, March 15, 2005

Auditor General's report

To the National Assembly,

I have audited the following consolidated financial statements of the Government of Québec for the fiscal year ended March 31, 2004:

- operating results;
- accumulated deficits;
- financial position;
- financial requirements and financing.

The Minister of Finance is responsible for the preparation of these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that the audit be planned and performed to obtain reasonable assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the management of government departments and agencies included in the government reporting entity, as well as evaluating the overall financial statement presentation.

Reporting entity

The government reporting entity, which is described in note 1 of the financial statements, does not include the entities of the education network and those of the health and social services network. The government should include those entities in its reporting entity since it controls them.

Given the fact that the government did not compile all of the necessary information, I was unable to determine the effects of the non-inclusion of the entities of the education network and of the health and social services network in the financial statements. However, based on the information that I do have, the inclusion of these entities in the government's consolidated financial statements would have a significant impact on the financial information presented in those statements.

Provision for losses on guaranteed financial initiatives

Investissement Québec establishes the provision for losses on its financial initiatives guaranteed by the government according to the credit risks and the initiatives in progress. The government records

Auditor General's report (cont'd)

> a different provision for the same initiatives according to its own assessment of the credit risks and on the basis of the authorized interventions rather than of those in progress. In my opinion, the provision established by Investissement Québec is appropriate because it is evaluated on the basis of the accrual accounting method and a meticulous analysis of the credit risks. Hence, the government should have recorded in its books, the provision calculated by Investissement Québec. The effect of not having entered an appropriate provision is to understate the deficit of the fiscal year ended on March 31, 2004 by $294 million (March 31, 2003: overstatement of the deficit by $82 million) and to understate the provision for losses on guaranteed financial initiatives, the net debt and the accumulated deficits by $33 million respectively at that date (March 31, 2003: overstatement of these items by $261 million respectively).

In my opinion, except for the undetermined effects of the non-inclusion of the entities of the education network and those of the health and social services network, as well as the effects of the inappropriate recording of the provision for losses on guaranteed financial initiatives, these consolidated financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2004, as well as the results of its operations and the changes in its financial position for the fiscal year then ended, in accordance with the accounting policies set forth in note 1. As required by the *Auditor General Act*, I report that, in my opinion, these accounting policies have been applied on a basis consistent with that of the preceding fiscal year.

Comments of the Auditor General

The *Auditor General Act* allows me to make any comment that I consider appropriate in my report on the government's financial statements. The following comments complete my opinion on these financial statements.

1- Recording of transfer revenue from the Government of Canada

The government's accounting policy with respect to transfer revenue relies on a cash basis of accounting. The application of this policy leads to an inadequate recording of transfer revenue in the financial statements. Significant amounts collected by the government are presented as income, whereas in actual fact they are debts. Indeed, at the date of the tabling of the financial statements, the Government of Québec is aware of the legal requirement to repay said amounts.

Auditor General's report (cont'd)

The effects of this inappropriate recording are to understate the deficit of the fiscal year ended March 31, 2004 by $670 million and to understate that of the fiscal year ended March 31, 2003 by $1,125 million. Moreover, the liabilities and the net debt were understated by $1,979 million as at March 31, 2004 and by $1,309 million as at March 31, 2003.

The taking into account of the combined effects of the previously described inadequate recording of the provision for losses on guaranteed financial initiatives and the inadequate recording of transfer revenue would increase the deficit of the fiscal year ended March 31, 2004 by $964 million to total $1,322 million. It would also increase the deficit of the fiscal year ended March 31, 2003 by $1,043 million to total $1,771 million. As for the liabilities and the net debt, they would increase by $2,012 million, totaling $134,999 million and $99,037 million respectively as at March 31, 2004, compared with an increase of $1,048 million for the liabilities and a net debt totaling $133,696 million and $96,649 million respectively as at March 31, 2003. To these combined effects must be added those ensuing from the non-inclusion of the entities of the networks, effects which have not been determined.

2- Compliance with generally accepted accounting principles for the public sector

These financial statements were prepared according to accounting policies determined by the government. Some of these policies differ from the accounting principles established by the Canadian Institute of Chartered Accountants (CICA) for the public sector. The use of these accounting principles could result in an increase or a decrease in the amounts of the annual deficit, the liabilities, the net debt and the accumulated deficits presented in these financial statements and in my comments. However, as I do not have all of the information required to evaluate their impacts, I was unable to establish all of the effects of the application of these principles on the consolidated financial statements.

Auditor General of Québec,

Renaud Lachance, CA

Québec, March 15, 2005

Consolidated statement of operations

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

		2004		2003
Appendix		**Budget ***	**Actual results**	**Actual results** (Notes 2 and 12)
5	**REVENUE (Note 3)**			
	Income and property taxes	25 915	25 270	24 373
	Consumption taxes	11 715	11 693	10 998
	Duties and permits	1 318	1 358	1 416
	Miscellaneous	2 647	2 826	2 800
9	Revenue from Government enterprises	3 942	3 815	3 764
	Own-source revenue	**45 537**	**44 962**	**43 351**
	Government of Canada transfers	9 770	10 120	9 457
	Total revenue	**55 307**	**55 082**	**52 808**
6	**EXPENDITURE**			
	Health and Social Services	19 777	19 859	18 614
	Education and Culture	12 316	12 362	11 882
	Economy and Environment	6 112	6 229	6 311
	Support for Individuals and Families	5 165	5 421	5 294
	Administration and Justice	4 425	4 328	4 303
	Sub-total	**47 795**	**48 199**	**46 404**
	Debt service	7 512	7 241	7 132
	Total expenditure	**55 307**	**55 440**	**53 536**
	ANNUAL DEFICIT	--	(358)	(728)

* On the basis of the revenue and expenditure forecasts showed in the 2003-2004 Budget of June 12, 2003.

Consolidated statement of accumulated deficit

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

	2004		2003
	Budget *	Actual	Actual
PREVIOUSLY ESTABLISHED ACCUMULATED DEFICIT, BEGINNING OF YEAR	(84 315)	(85 741)	(84 925)
Restatements (Note 2)	--	(147)	(111)
Government's share of restatements made by Government enterprises, as at March 31, 2003 (Appendix 9)	--	3	1
	(84 315)	**(85 885)**	**(85 035)**
Government's share of restatements made by Government enterprises, as at April 1st, 2003 (Appendix 9)	--	(7)	--
Restated balance	**(84 315)**	**(85 892)**	**(85 035)**
Government's share of translation adjustments of Government enterprises	--	(40)	(122)
Annual deficit	--	(358)	(728)
ACCUMULATED DEFICIT, END OF YEAR	**(84 315)**	**(86 290)**	**(85 885)**

* On the basis of the revenue and expenditure forecasts showed in the 2003-2004 Budget of June 12, 2003.

Consolidated statement of financial position

AS AT MARCH 31, 2004
(in millions of dollars)

Appendix		2004	2003
	FINANCIAL ASSETS		(Note 2)
7	Short-term investments	2 164	4 488
8	Accounts receivable	7 336	6 206
9	Investment in Government enterprises	18 802	18 337
10	Long-term investments	2 761	2 148
	Deferred expenses related to debts	329	519
	Advances to the health and social services and education networks and Government enterprises (Note 7)	3 662	4 484
	Assets for financing the fixed assets of the health and social services and education networks (Note 8)	908	865
	TOTAL FINANCIAL ASSETS	**35 962**	**37 047**
	LIABILITIES		
11	Bank overdraft	201	368
12	Accounts payable and accrued expenses	8 775	8 978
	Deferred revenue	332	308
	Pension plans (Note 5)	38 281	38 426
13	Direct debt (Notes 6 and 7)	77 933	76 152
13	Debt to finance the health and social services and education networks and Government enterprises (Notes 6 and 7)	3 662	4 484
13	Debt to finance the work of municipal bodies (Notes 6 and 7)	2 895	3 067
	Allowance for financing the fixed assets of the health and social services and education networks (Note 8)	908	865
	TOTAL LIABILITIES	**132 987**	**132 648**
14	**NET DEBT**	**(97 025)**	**(95 601)**
15	**FIXED ASSETS (Note 4)**	**10 735**	**9 716**
	ACCUMULATED DEFICIT	**(86 290)**	**(85 885)**

16 Commitments (Note 9)
17 Contingencies (Note 10)
Subsequent event (Note 13)
18 Summary of fiduciary transactions conducted by Government agencies and funds
19 Financial information on the health and social services and education networks that are not included in the Government's reporting entity

Consolidated statement of financial requirements and financing

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

	2004		2003	
			(Note 12)	
OPERATING ACTIVITIES				
Annual deficit		(358)		(728)
Items not affecting liquid assets:				
Doubtful accounts and other allowances	210		533	
Sick leave and vacations	(59)		55	
Depreciation and loss in value of fixed assets	841		783	
Amortization of deferred expenses related to debts	158		37	
Amortization of deferred foreign exchange loss	5		129	
Amortization of discounts and premiums	90	1 245	48	1 585
		887		857
Changes in financial assets and liabilities related to operations		(1 527)		(521)
		(640)		336
Activities related to pension plans				
Pension costs (Note 5)	1 618		1 451	
Interest on pension plans (Note 5)	3 604	5 222	3 389	4 840
Benefits	(3 154)		(2 913)	
Employee and independent employer contributions	151	(3 003)	80	(2 833)
		2 219		2 007
Liquid assets provided by operating activities		**1 579**		**2 343**
INVESTMENT ACTIVITIES				
Changes in investment in Government enterprises				
Investments made	(11)		(340)	
Investments realized	285			
Share in the results of enterprises entered as revenue less declared dividends	(786)	(512)	(1 140)	(1 480)
Changes in long-term investments				
Investments made	(1 107)		(545)	
Investments realized	434	(673)	310	(235)
Fixed assets				
Acquisition	(1 884)		(2 270)	
Disposal	24	(1 860)	5	(2 265)
Liquid assets used for investment activities		**(3 045)**		**(3 980)**
NET FINANCIAL REQUIREMENTS		**(1 466)**		**(1 637)**

Consolidated statement of financial requirements and financing (cont'd)

FISCAL YEAR ENDED MARCH 31, 2004
(in millions of dollars)

	2004		2003	
			(Note 12)	
FINANCING ACTIVITIES				
Changes in debts				
Borrowings made	7 546		11 430	
Borrowings repaid	(6 032)	1 514	(5 062)	6 368
Activities related to pension plans				
Changes in the Retirement Plans Sinking Fund				
Payments	(1 502)		(900)	
Reinvestment of Fund investment income	(862)	(2 364)	(741)	(1 641)
Liquid assets provided by operating activities		**(850)**		**4 727**
Changes in liquid assets [1]		2 316		(3 090)
NET FINANCING		**1 466**		**1 637**

---

(1) Liquid assets include cash in bank (Appendix 11) and short-term investments (Appendix 7).

Notes to financial statements

1. Significant accounting policies

The Gouvernement du Québec accounts for its financial transactions in accordance with the accounting policies disclosed below. When necessary, the information included in the consolidated financial statements is based on best estimates and judgments.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a Minister or directly to the National Assembly and which are part of the Government or under its control. They are listed in appendices 1, 2 and 3 of the financial statements and thus do not include the health and social services and education networks.

Fiduciary transactions conducted by certain agencies and funds are not included in the Government's reporting entity. These agencies and funds are listed in Appendix 4 of the financial statements.

Consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, have been standardized and combined line by line in accordance with the accounting policies disclosed below. Inter-entity transactions and balances have been eliminated.

Investment in Government enterprises is accounted for using the modified equity method. Therefore, investment in these enterprises is recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises with an offsetting entry to revenue, and reduced by the portion of dividends that are paid or reported by an enterprise and that accrue to the Government. A Government enterprise has all of the following characteristics:

a) it is a separate legal entity that has the authority to enter into contracts in its own name and to go before a court;
b) it is vested with the financial and administrative power to carry out commercial activities;
c) its main activity is the sale of goods or the delivery of services to individuals or to organizations not included in the Government's reporting entity;
d) it may, during the normal course of its operations, pursue its activities and settle its debts using revenue from sources not included in the Government's reporting entity.

Revenue

Revenue from income and property taxes, consumption taxes, duties, permits, fines and forfeitures is recorded in the fiscal year during which it is received, after deducting reimbursements and other amounts deductible under the applicable legislation. Assessments and amounts billed before the end of the fiscal year are entered as revenue.

Revenue from Government of Canada transfers is recorded in the fiscal year during which it is received. However, claims issued and estimates of revenue from transfers related to shared-cost programs without fiscal compensation are recorded in the fiscal year during which the related expenditures are made.

Other revenue is recorded on the accrual basis. Interest income ceases to be recorded when there is no reasonable assurance that the principal or interest will be recovered.

Expenditure

Transfers are recorded in the fiscal year during which the events that give rise to them occur, insofar as the transfers have been authorized and once beneficiaries have met the eligibility criteria.

Expenditure includes the cost of goods and services acquired during the fiscal year, with the exception of fixed assets for which an annual depreciation is recorded.

Debt service interest charges resulting from transactions in foreign currency are translated into Canadian dollars at the rates in effect at the time of the transactions.

Financial assets

Short-term investments are recorded at cost and accounts receivable, loans and advances are recorded initially at cost and then brought down to their net recoverable value through valuation allowances.

Investment in Government enterprises is recorded using the modified equity method.

Other long-term investments are entered at cost and reduced by any durable loss in value. The loss in value is charged to operations for the fiscal year during which it is known.

Liabilities

Accounts payable and accrued expenses

Specific purpose accounts

The Financial Administration Act (R.S.Q., c. A-6.001) provides for the creation of specific purpose accounts in which amounts received in respect of a contract or an agreement calling for the allocation of funds to a specific purpose may be deposited. Consequently, certain amounts receivable or payable under shared-cost programs without fiscal compensation or as a result of third-party compensation are recorded in specific purpose accounts.

Sick leave and vacations

Obligations relating to sick leave and vacations owed to Government employees are recorded as liabilities. The annual change in this account is posted to expenditure.

Allowance for losses on guaranteed financial initiatives

Obligations resulting from borrowings and other guaranteed financial initiatives are recorded as liabilities when a loss is probable. The annual change in this allowance is posted to expenditure.

The allowance for probable losses is evaluated using a rate based on past experience regarding losses on each of the guarantee programs. Special guarantees are grouped according to risk level.

Pension plans

Government pension plans are defined benefit pension plans. Within the context of preparing the Government's financial statements, obligations relating to vested benefits are evaluated using the actuarial projected benefit method prorated on service, according to the most probable assumptions set by the Government with regard, notably, to inflation, interest and employee remuneration. This method has been adjusted, however, to reflect the way in which benefits are earned by employees.

Total cost of plans

The annual cost of vested benefits for all pension plans, including the cost of changes to the plans, and the amortization of adjustments to estimates based on actuarial gains or losses are charged to expenditure, with an offsetting entry in the retirement plans account, i.e. pension plan liability. Changes to actuarial assumptions are included in the adjustments to estimates based on actuarial gains or losses.

In the case of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP), the Civil Service Superannuation Plan (CSSP), the Teachers Pension Plan (TPP), the Pension Plan of Certain Teachers (PPCT) and transfers from the TPP and the CSSP to RREGOP and the PPMP, adjustments to estimates based on actuarial gains or losses are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants in these plans as a whole. However, adjustments to estimates based on actuarial gains or losses for the other pension plans are amortized over a period corresponding to the estimated average remaining years of service of participants in each plan.

The total cost of the pension plans also includes interest charges on obligations relating to vested benefits, with an offsetting entry to liabilities in the retirement plans account.

Retirement Plans Sinking Fund (RPSF)

Under the Financial Administration Act (R.S.Q., c. A-6.001, s. 8), the Minister of Finance may make long-term investments, by way of a deposit with the Caisse de dépôt et placement du Québec, using part of the Consolidated Revenue Fund up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans. The RPSF's assets are recorded at a value based on their market value. The RPSF's annual investment income is calculated by applying the nominal interest rate used in the most recent actuarial valuation to the RPSF's balance at the end of the previous fiscal year.

During the actuarial valuations conducted every three years, discrepancies that can be attributed to differences between revenue recorded since the most recent actuarial valuations and investment income valuated at its market value at the end of the fiscal year are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants, i.e. the period applicable to estimates based on actuarial gains or losses.

The RPSF's investment income and the amortization of discrepancies observed in the course of actuarial valuations are subtracted in calculating interest charges on obligations relating to vested benefits.

Debts

Borrowings are recorded at the amount received at the time of issue, adjusted by the premium or discount amortization to obtain the amount of principal repayable at maturity. The amortization is calculated using the effective rate for each borrowing.

Issue expenses related to debts are deferred and amortized over the term of each borrowing using the straight-line method. The unamortized balance is included in deferred expenses related to debts.

Borrowings in foreign currency are translated into Canadian dollars at the rates in effect on March 31.

Foreign exchange gains or losses resulting from the translation of borrowings are deferred and amortized over the remaining term of each borrowing using the straight-line method.

Derivative instruments

The Government uses derivative instruments to manage foreign exchange and interest rate risks related to debts. These instruments are recorded at cost.

Derivative instruments used to manage the foreign exchange risk associated with the repayment of interest and principal on borrowings and with the cash management transactions such risk management entails, including currency swap contracts and foreign exchange forward contracts, are translated into Canadian dollars at the rates in effect on March 31. The components of these instruments, namely, financial assets and liabilities, are offset against one another and shown as "Debts" items.

Interest rate exchanges stemming from interest rate swap contracts used to change exposure to interest rate risk over the long term are reconciled with interest charges for the borrowings with which these swap contracts are associated.

Gains or losses on derivative instruments are deferred and amortized over the term of each contract. However, foreign exchange gains or losses on short-term contracts aimed at modifying the foreign exchange risk associated with long-term borrowings are amortized over the remaining term of the borrowing portfolio in the currency concerned using the straight-line method.

Debt Sinking Fund

Securities held by the sinking fund are recorded at the amount paid at the time of purchase, adjusted by the premium or discount amortization to obtain the amount of principal receivable at maturity. The amortization is calculated on the basis of the effective rate for each security.

The difference between the book value of a security and the amount received at the time of its disposal is charged to results.

Fixed assets

Fixed assets consist of acquired, built, developed or improved non-financial assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services.

They include land, buildings, facilities such as parks and outdoor recreational areas, complex networks such as dams, canals, roads and bridges, equipment such as vehicles and furniture, and the development of data processing systems.

Fixed assets are recorded at cost and depreciated – except for land, which is not depreciated - using a logical and systematic method over a period corresponding to their useful life. They are a component of net debt. Their cost includes financing charges capitalized during their construction, improvement or development.

The cost of fixed assets held under capital leases is equal to the present value of payments due. Works of art and historic property are not recorded as fixed assets but are mentioned in a note to the financial statements, and their cost is charged to expenditure for the fiscal year during which they are acquired.

Fixed assets acquired through donation or for a nominal fee are recorded at their fair value at the time of acquisition with an offsetting entry to deferred revenue liabilities, which are gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, land is recorded at its nominal value.

Sums received from agencies not included in the Government's reporting entity for the purchase of fixed assets are recorded as deferred revenue liabilities and gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, contributions received for the purchase of land are deducted from the latter's cost.

2. Restatements

One of the terms of application of the accounting policy for debts was changed to reflect, in the amount of principal to be repaid at maturity, the indexation of the par value of real return bonds according to the consumer price index.

In previous years, accrued interest receivable by an agency from the Government was considered accounts receivable, although it should have increased consolidated expenditure.

These restatements increased (decreased) the following financial statement items:

	2004	2003
	(in millions of dollars)	
Expenditure	17	36
Direct debt	162	120
Deferred expenses related to debts	55	29
Accounts receivable	(57)	(56)
Accumulated deficit, beginning of year	147	111

3. Revenue

According to applicable legislation, revenue is shown after deduction of the following items:

	2004	2003
	(in millions of dollars)	
Personal income tax		
Refundable tax credits:		
Sales tax	471	456
Day care expenses	196	200
Other	134	113
Property tax refunds	225	230
Family assistance allowances		3
	1 026	**1 002**
Corporate taxes		
Refundable tax credits:		
Scientific research and experimental development	649	547
Cinematrographic productions	106	110
Tax credits relating to the reporting of tips	55	49
Other	437	398
	1 247	**1 104**
Duties and permits		
Silvicultural work and other forest management activities	293	230
Highway carrier monitoring	54	48
Other	5	5
	352	**283**
	2 625	**2 389**

4. Fixed assets

Fixed assets are recorded at cost. They are depreciated over their useful life using the following methods:

Category	Depreciation method	Useful life
Buildings	Straight-line and annuity	10 to 50 years
Facilities	Straight-line	5 to 10 years
Complex networks	Straight-line	10 to 40 years
Equipment	Straight-line	3 to 20 years
Development of data processing systems	Straight-line	5 to 10 years

Works of art and historic property consist mainly of paintings, sculptures, drawings, prints, photographs, installations, films and videos and their cost is charged to expenditures for the fiscal year in which they are acquired.

5. Pension plans

The Gouvernement du Québec contributes to several pension plans for its employees. Employees of the public and parapublic sectors, the Members of the National Assembly and the judges of the Court of Québec participate in these plans.

Pension plans

	Estimated number of participants as at December 31, 2003		Number of beneficiaries as at December 31, 2003	
Government and Public Employees Retirement Plan (RREGOP)	470 000		117 855	
Pension Plan of Management Personnel (PPMP)	25 200		13 768	
Teachers Pension Plan and Pension Plan of Certain Teachers (TPP and PPCT)	4 050	*	47 487	*
Civil Service Superannuation Plan (CSSP)	2 525	*	24 503	*
Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ)	5 125		3 785	
Pension Plan of Peace Officers in Correctional Services (PPPOCS)	2 950		1 073	
Pension Plan of the Judges of the Court of Québec (PPJCQ)	270		301	
Pension Plan for Federal Employees Transferred to Employment with the Gouvernement du Québec (PPFEQ)	270		77	
Pension Plan of the Members of the National Assembly (PPMNA)	125		265	
	510 515		**209 114**	

* These plans have not admitted any new participants since July 1, 1973.

These plans are "defined benefit" pension plans, which means that they guarantee participants a set income upon retirement, calculated on the basis of participants' average income for the best paid years, generally five, and their number of years of service. The portion of benefits accrued prior to July 1, 1982 is usually indexed to the cost of living, while those accrued after that date are partially indexed.

There are two types of pension plans:
- cost-sharing pension plans;
- cost-balance pension plans.

Cost-sharing pension plans

In the case of RREGOP and the PPMP, the Government covers costs at a rate of 50% for years of service since July 1, 1982 and 58.33% (7/12) for years of service prior to July 1, 1982. The contributions of participants and independent employers are remitted to the Caisse de dépôt et placement du Québec.

In the case of the PPPOCS, the Government covers 46% of costs, while employees cover 54%. Employee contributions are paid into the Consolidated Revenue Fund.

Cost-balance pension plans

Cost-balance pension plans are plans for which employers cover the difference between the cost of plans and the contributions paid by participants. All Government plans except RREGOP, the PPMP and the PPPOCS fall into this category.

The contributions of participants and independent employers to these cost-balance plans are paid into the Consolidated Revenue Fund. The Government covers the difference between the cost of each plan and the contributions paid by participants and independent employers.

Value of actuarial obligations relating to vested benefits for the pension plans as a whole

The value of actuarial obligations relating to vested benefits for the pension plans as a whole for service rendered as at a given date is determined by actuaries of the Commission administrative des régimes de retraite et d'assurances (CARRA). For this purpose, they use the actuarial projected benefit method prorated on service and take into account, among other things, the most probable long-term economic assumptions.

Long-term economic assumptions:

- Yield, net of inflation	4.85%
- Inflation rate	3.00%
- Salary escalation rate, net of inflation	1.10%

Government's liability with regard to the pension plans

The Government's liability with regard to the pension plans is recorded in conformity with the recommendations of the Canadian Institute of Chartered Accountants for public sector pension plans.

The liability recorded with respect to the pension plans is established on the basis of the value of actuarial obligations relating to vested benefits for the pension plans as a whole, taking into account certain adjustments stemming from actuarial gains or losses noted during the actuarial valuations prepared every three years. These gains or losses are amortized using the accounting policy established for this purpose. The Government's liability with regard to the pension plans also includes interest charges calculated on the basis of the value of the actuarial obligations relating to vested benefits as at a given date for the pension plans as a whole.

As shown by the following table concerning the main pension plans, the Government's liability with regard to the pension plans as a whole is estimated at $52 485 million as at March 31, 2004, including $29 558 million for RREGOP and the PPMP.

Pension plans liability

	Actuarial obligations relating to vested benefits	Adjustments	Pension plans liability as at March 31, 2004	Pension plans liability as at March 31, 2003
		(in millions of dollars)		
RREGOP				
- regular service	23 071	(1 007)	22 064	20 253
- transferred service	2 484	(204)	2 280	2 268
PPMP				
- regular service	4 366	(254)	4 112	3 729
- transferred service	1 197	(95)	1 102	1 081
TPP and PPCT	15 050	(902)	14 148	14 302
CSSP	5 198	(246)	4 952	5 017
Other	3 818	9	3 827	3 616
	55 184	**(2 699)**	**52 485**	**50 266**
Sinking fund [1]	(12 886) [2]	(1 318)	(14 204)	(11 840)
	42 298	**(4 017)**	**38 281**	**38 426**

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(1) During fiscal 2003-2004 the Minister of Finance made investments of $1 502 million in the Retirement Plans Sinking Fund ($900 million in 2002-2003). At March 31, 2004, $862 million in investment income ($741 million in 2003) was reinvested in the sinking fund, and was taken into account in calculating the interest charges relating to pension plans.

(2) This amount corresponds to the fair value of investments with the Caisse de dépôt et placement du Québec as at March 31, 2004.

Actuarial valuations and subsequent estimates

The most recent extrapolations, which were filed and issued in 2004, were determined on the basis of actuarial valuations as at December 31, 2001 for the PPMNA and the PPPOCS; as at December 31, 2000 for the PPCT, the PPJCQ, the SPMSQ, the PPFEQ, the PPMP (RRAS) and service transferred from the TPP and the CSSP to RREGOP and the PPMP; as at December 31, 1999 for the CSSP, the TPP, RREGOP and the PPMP, other than service transferred from the TPP and the CSSP to RREGOP and the PPMP, and for the PPMP (RRAS), given that the most recent actuarial valuations were not available and the Government was therefore unable to evaluate the impact on actuarial obligations relating to vested benefits.

Total cost of pension plans

	2004	2003
	(in millions of dollars)	
Pension costs		
Cost of vested benefits excluding interest charges	1 543	1 303
Employee contributions	(146)	(76)
Independant employer contributions	(5)	(4)
	1 392	**1 223**
Cost of changes		3
Amortization of adjustments to estimates based on actuarial gains or losses	226	225
	1 618	1 451
Interest on pension plans	2 742 (1)	2 648 (1)
Total	**4 360**	**4 099**

(1) After deducting Retirement Plans Sinking Fund investment income of $862 million in 2003-2004 ($741 million in 2002-2003).

Funding of pension plans

Actuarial valuations for funding purposes for regular service under "cost-sharing" pension plans (RREGOP, PPMP AND PPPOCS)

By law, CARRA actuaries are required to prepare, every three years, an actuarial valuation for funding purposes for each of the pension plans in order to determine the rates of contribution for these plans. To that end, the actuaries take legislative provisions and collective agreements into account using the valuation method agreed upon by the parties concerned and economic assumptions that are more conservative than those used to prepare valuations for accounting purposes.

According to these valuations, the Government commitment for funding purposes is calculated as the fund that the Government would have amassed had it been required to pay contributions since 1973 on the same bases as those used to determine the rate of contribution of participants. In the case of RREGOP and the PPMP, this fund was estimated at $37 147 million at fair value and $41 699 million at cost as at December 31, 2003 ($32 677 million at fair value and $39 800 million at cost as at December 31, 2002). In the case of the PPPOCS, for which employee contributions were paid into the Consolidated Revenue Fund, the value of the fund that would have been amassed by employees and the Government was $733 million at cost as at December 31, 2003 ($713 million as at December 31, 2002).

The difference between these amounts and the liability recorded for these three plans represents a non-payable amount that does not have to be recorded as a liability of the Government. A number of the Government's labour-management associations submitted an application to the Québec Superior Court requesting that it recognize that this difference constitutes a Government commitment. In July 2004, the ruling handed down by the Québec Superior Court on this application concluded that:

- in every fiscal year since 1973, the Government has disclosed, in an appropriate manner and in accordance with the standards of the Canadian Institute of Chartered Accountants, its financial commitments regarding the sharing of the cost of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP) and the Pension Plan of Peace Officers in Correctional Services (PPPOCS), as provided in the legislation concerned;
- sharing the cost of financing the pension plans concerned, namely, RREGOP, the PPMP and the PPPOCS, does not commit the Government to using the same actuarial bases as those employed to constitute the pension funds of participating employees, especially since the evidence revealed no risk of a detrimental impact on the pension wealth of each covered participating employee at any time.

The Government's labour-management associations appealed this ruling in August 2004.

6. Risk management and derivative instruments

To meet the financial requirements arising from its operations for repaying maturing loans and for maintaining the desired level of liquid assets, the Government has provided itself with an annual financing and debt-management program targeting Canadian and international financial markets.

Participation in these markets involves various types of risk. Therefore, the Government devises risk-management strategies by using the different derivative instruments at its disposal.

Foreign exchange risk

Foreign exchange risk is the risk that the cash flows needed to repay the interest and principal on loans in foreign currency will vary according to market fluctuations. To manage this risk, the Government uses derivative instruments such as currency swap contracts and foreign exchange forward contracts. The purpose of such contracts is to exchange cash flows from one currency to another. These contracts mature at various dates until 2020.

After taking into account derivative instruments used to manage foreign exchange risk, the structure of the debt as at March 31, 2004 was 85% in Canadian dollars, 5% in U.S. dollars, 5% in yen and 5% in Swiss francs (as at March 31, 2003: 83% in Canadian dollars, 4% in U.S. dollars, 10% in yen and 3% in Swiss francs).

Interest rate risk

Interest rate risk is the risk that debt service will vary unfavourably according to interest rate fluctuations. To reduce its exposure to interest rate risk, the Government uses interest rate swap contracts or short-term derivative products. Interest rate swap contracts make it possible to exchange payments of interest at fixed rates for payments of interest at variable rates or vice versa on the basis of a reference par value.

After taking into account derivative instruments used to manage interest rate risk, the structure of the debt as at March 31, 2004 was 66% at fixed rates and 34% at variable rates (as at March 31, 2003: 71% at fixed rates and 29% at variable rates).

Credit risk

Credit risk is the risk that a counterparty will default on his contractual obligations, an event that could entail financial losses for the Government. To protect itself from such a risk within the scope of derivative instrument transactions, the Government has adopted a credit risk management policy that limits potential losses by counterparties.

A credit limit is set for each counterparty based mainly on his credit rating. When this limit is exceeded, a process is implemented to ensure that the amounts owed by the counterparty concerned fall within the limits set.

The Government deals with major financial institutions whose credit rating is equal to or higher than its own. As at March 31, 2004, over 98% of its derivative instrument portfolio was associated with counterparties that had a double "A" or better rating. All of the Government's counterparties had at least an "A" rating with a recognized credit rating agency.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial commitments over the short term. To offset this risk, the Government has obtained lines of credit totalling C$1 165 million from various Canadian banking institutions.

In addition, the Government has concluded credit agreements for U.S.$3 500 million with a Canadian and international banking syndicate.

As at March 31, 2004, none of these credit lines or agreements had been drawn upon.

7. Debts

	2004			
	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	47 903	47 903 [3]	3 709	3 709
In U.S. dollars	12 298	16 117	3	3
In yen	516 717	6 499		
In euros	5 450	8 780		
In Swiss francs	507	524		
Other currencies [4]		1 165		
Less :				
Derivative instruments - net		(760)		(1)
Sinking fund		3 456		51
Debts before deferred foreing exchange loss		78 292		3 662
Deferred foreign exchange loss		359		
		77 933		**3 662**

	2003			
	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Note 2)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	45 045	45 045 [3]	4 523	4 523
In U.S. dollars	11 948	17 571	3	4
In yen	537 601	6 690		
In euros	5 724	9 170		
In Swiss francs	508	552		
Other currencies [4]		903		
Less:				
Derivative instruments - net		(669)		1
Sinking fund		3 552		42
Debts before deferred foreing exchange loss		77 048		4 484
Deferred foreign exchange loss		896		
		76 152		**4 484**

(See notes 1, 2, 3 and 4 on page 30)

2004

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 182	2 182	53 794	53 794	21 898	75 692
215	282	12 516	16 402	(12 219)	4 183
5 000	63	521 717	6 562	(2 295)	4 267
176	283	5 626	9 063	(9 084)	(21)
		507	524	3 714	4 238
			1 165	(1 168)	(3)
	(85)		(846)	846	
			3 507		3 507
	2 895		84 849		84 849
			359		359
	2 895		**84 490**		**84 490**

2003

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars) (Note 2)	(in millions of dollars)	(in millions of dollars)
2 045	2 045	51 613	51 613	22 350	73 963
315	463	12 266	18 038	(14 704)	3 334
5 000	62	542 601	6 752	1 637	8 389
284	455	6 008	9 625	(9 625)	
		508	552	1 955	2 507
			903	(903)	
	(42)		(710)	710	
			3 594		3 594
	3 067		84 599		84 599
			896		896
	3 067		**83 703**		**83 703**

Weighted average interest rate (5)

	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies	
Currency	2004	2003	2004	2003	2004	2003
In Canadian dollars	5.98 %	6.36 %	6.18 %	6.48 %	5.93 %	6.33 %
In U.S. dollars	6.19	6.68	1.31	1.41	7.07	7.28
In yen	3.59	3.63			9.89	9.89
In euros	5.28	5.37			8.41	8.37
In Swiss francs	3.16	3.16				
Weighted average rate	**5.75 %**	**6.07 %**	**6.18 %**	**6.48 %**	**6.47 %**	**6.96 %**

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(1) To offset this debt, advances to the health and social services and education networks and to Government enterprises are granted on the same conditions as these borrowings and recorded as financial assets.

(2) Under the water treatment program, the Government is committed, in accordance with an agreement with the municipalities and the Société québécoise d'assainissement des eaux (SQAE), to contributing to the financing of work costs by repaying, based on date of maturity, the principal and interest on borrowings contracted by the SQAE.

(3) The Government held $52 million worth of its securities as at March 31, 2004 ($282 million in 2003).

(4) In 2003 and 2004, other currencies included the pound sterling, the Australian dollar and the Swedish krona. A detailed table by type of currency and debt is presented in Appendix 13.

(5) The weighted average interest rate corresponds to the effective rate of borrowings.

Debt schedules after impact of derivative instruments

Direct

Maturing on March 31 (6)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2005	12 619	(4 133)	(24)		2 706		11 168
2006	6 365	62	13	5			6 445
2007	4 969	39	19				5 027
2008	5 608	134	46	1			5 789
2009	4 911	24		(3)	7		4 939
	34 472	**(3 874)**	**54**	**3**	**2 713**		**33 368**
2010-2014	18 237	1 154	1 956	(23)	1 525	(3)	22 846
2015-2019	551	909	2 005	(1)			3 464
2020-2024	2 189	2 093	252				4 534
2025-2029	2 892	1 227					4 119
2030 and thereafter	7 794	2 167					9 961
	66 135	3 676	4 267	(21)	4 238	(3)	78 292

Health and social services and education networks and Government enterprises

Maturing on March 31 [7]	In Canadian dollars [9]	In U.S. dollars	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2005	532						532
2006	868						868
2007	12						12
2008	636						636
2009	14						14
	2 062						**2 062**
2010-2014	732						732
2015-2019	27						27
2020-2024	327						327
2025-2029	6						6
2030 and thereafter	508						508
	3 662						**3 662**

Work of municipal bodies

Maturing on March 31 [8]	In Canadian dollars	In U.S. dollars	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2005	363						363
2006	388						388
2007	410						410
2008	207						207
2009	115						115
	1 483						**1 483**
2010-2014	1 362						1 362
2015-2019	50						50
	2 895						**2 895**

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(6) This schedule takes into account $2 844 million for Treasury bills and $2 866 million for short-term borrowings in 2005 and was drawn up considering projected repayments of $730 million in 2005, $592 million in 2006, $527 million in 2007, $660 million in 2008, $293 million in 2009 and $1 099 million in 2010-2014 for savings products redeemable on demand.

(7) This schedule includes an amount of $460 million, for Treasury bills, maturing in 2005.

(8) This schedule includes an amount of $5 million, for Treasury bills, maturing in 2005.

(9) These schedules take into account the sinking fund of $3 000 million for debts in Canadian dollars and $507 million for debts in U.S. dollars.

8. Allowance for financing the fixed assets of the health and social services and education networks

Under the General and Vocational Colleges Act (R.S.Q., c. C-29), the Education Act (R.S.Q., c. I-13.3), the University Investments Act (R.S.Q., c. I-17), the Act respecting health services and social services (R.S.Q., c. S-4.2) and the Act respecting health services and social services for Cree Native persons (R.S.Q., c. S-5), the Government has created sinking funds for the purpose of repaying, out of the sums deposited by the Minister responsible, borrowings (principal and interest) contracted to finance the fixed assets of organizations in the health and social services and education networks.

The net assets of these sinking funds are as follows:

	2004	2003
	(in millions of dollars)	
Sinking funds relating to borrowings by:		
General and vocational colleges in Québec	210	216
Québec school boards	308	277
Québec university establishments	270	241
Québec health and social services organizations	120	131
	908	**865**

9. Commitments

Commitments for transfers to school boards and educational institutions, health and social services institutions, municipalities and municipal bodies, and other beneficiaries are shown in summary form in Appendix 16. As at March 31, 2004, these commitments totalled $22 222 million ($21 263 million as at March 31, 2003).

In addition, minimum unrealized payments under operating leases totalled $826 million as at March 31, 2004 ($740 million as at March 31, 2003).

10. Contingencies

A) Net guaranteed financial initiatives as at March 31, 2004 totalled $44 538 million ($45 699 million as at March 31, 2003) including $34 917 million as at March 31, 2004 ($36 723 million as at March 31, 2003) related to Hydro-Québec loan guarantees. These net guaranteed financial initiatives are shown in summary form in Appendix 17.

B) The Government is faced with claims and lawsuits, pending or potential. Some pertain to land claims by Native groups and benefit claims by social aid recipients under 30 years of age, while others, involving $903 million ($745 million in 2003), derive from breach of contract, personal injury or property damage and other similar causes. Since the outcome of these contingencies is uncertain, it is impossible to determine the potential loss the Government might incur.

11. Major-entity balances and transactions with Government enterprises

	2004	2003
	(in millions of dollars)	
		(Note 12)
Inter-entity transactions		
Revenue		
Income and property taxes	547	515
Sales of goods and services	538	691
	1 085	1 206
Expenditure		
Health and Social Services		131
Economy and Environment	40	55
Administration and Justice	41	39
	81	225
Inter-entity balances		
Accounts receivable	344	359
Long-term investments	182	93
Advances to the health and social services and education networks and Government enterprises	1 686	2 004
Accounts payable and accrued expenses	7	25
Direct debt	958	475

12. Comparative figures

Certain comparative figures for 2003 were reclassified for consistency with the presentation adopted in 2004.

13. Subsequent event

The collective agreements of public sector employees expired on June 30, 2003. In addition, on January 9, 2004, the Superior Court issued a ruling in the area of pay equity. On June 15, 2004, the Government announced the budget framework for its remuneration policy, which limits pay adjustments in the public and parapublic sectors as a whole to 12.6% over six years, i.e. from April 1, 2004 to March 31, 2010. This budget framework covers the renewal of agreements with unionized employees and health-sector managers and professionals as well as the issue of pay equity. Since the Government is currently negotiating with the various associations, the monetary impact remains unknown.

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund

Affaires municipales, Sport et Loisir
    Commission municipale du Québec
    Régie du logement

Agriculture, Pêcheries et Alimentation
    Commission de protection du territoire agricole du Québec
    Régie des marchés agricoles et alimentaires du Québec

Assemblée nationale

Conseil du trésor et Administration gouvernementale
    Commission de la fonction publique

Conseil exécutif
    Conseil permanent de la jeunesse

Culture et Communications
    Commission de toponymie
    Commission des biens culturels du Québec
    Conseil supérieur de la langue française
    Office québécois de la langue française

Développement économique et régional et Recherche
    Conseil de la science et de la technologie

Éducation
    Commission consultative de l'enseignement privé
    Commission d'évaluation de l'enseignement collégial
    Conseil supérieur de l'éducation

Emploi, Solidarité sociale et Famille
    Commission des partenaires du marché du travail
    Conseil de la famille et de l'enfance

Environnement
    Bureau d'audiences publiques sur l'environnement

Finances
    Registraire des entreprises

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund (cont'd)

Justice
- Comité de la rémunération des juges de la Cour du Québec et des cours municipales
- Conseil de la justice administrative
- Conseil de la magistrature
- Tribunal des droits de la personne

Personnes désignées par l'Assemblée nationale
- Commissaire au lobbyisme
- Directeur général des élections - Commission de la représentation
- Protecteur du citoyen
- Vérificateur général

Relations avec les citoyens et Immigration
- Commission d'accès à l'information
- Commission des droits de la personne et des droits de la jeunesse
- Conseil des relations interculturelles
- Conseil du statut de la femme
- Curateur public *
- Office de la protection du consommateur

Relations internationales

Ressources naturelles, Faune et Parcs
- Société de la faune et des parcs du Québec

Revenu

Santé et Services sociaux
- Agence d'évaluation des technologies et des modes d'intervention en santé
- Conseil de la santé et du bien-être
- Conseil des aînés
- Conseil médical du Québec
- Office des personnes handicapées du Québec
- Protecteur des usagers en matière de santé et de services sociaux

Sécurité publique
- Bureau des coroners
- Comité de déontologie policière
- Commissaire à la déontologie policière
- Commission québécoise des libérations conditionnelles
- Régie des alcools, des courses et des jeux

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund (cont'd)

Transports
- Commission des transports du Québec

Travail
- Commission de l'équité salariale
- Conseil consultatif du travail et de la main-d'oeuvre
- Conseil des services essentiels
- Régie du bâtiment du Québec

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* This entity also conducts fiduciary transactions that are not included in the Government's reporting entity.

Government agencies and special funds that have their own reporting entity

Agencies

Agence de l'efficacité énergétique
Agence métropolitaine de transport (1)
Agence nationale d'encadrement du secteur financier (Autorité des marchés financiers)
Bibliothèque nationale du Québec
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec
Bureau de décision et de révision en valeurs mobilières
Centre de recherche industrielle du Québec
Commissaire de l'industrie de la construction
Commission de la capitale nationale du Québec
Commission de reconnaissance des associations d'artistes et des associations de producteurs
Commission des lésions professionnelles
Commission des normes du travail
Commission des relations du travail
Commission des services juridiques
Conseil des arts et des lettres du Québec
Corporation d'urgences-santé
École nationale de police du Québec (1)
École nationale des pompiers du Québec (1)
Fondation de la faune du Québec
Fonds d'aide aux recours collectifs
Fonds d'assurance-prêts agricoles et forestiers
Fonds de la recherche en santé du Québec
Fonds québécois de la recherche sur la nature et les technologies
Fonds québécois de la recherche sur la société et la culture
Héma-Québec
Institut de la statistique du Québec
Institut de tourisme et d'hôtellerie du Québec (1)
Institut national de santé publique du Québec
Investissement Québec
La Financière agricole du Québec
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée national des beaux-arts du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris
Office des professions du Québec
Office Québec-Amériques pour la jeunesse
Régie de l'assurance maladie du Québec
Régie de l'énergie
Régie des installations olympiques
Régie du cinéma

Government agencies and special funds that have their own reporting entity (cont'd)

Agencies (cont'd)

Sidbec
Société de développement de la Zone de commerce international de Montréal à Mirabel
Société de développement des entreprises culturelles
Société de la Place des Arts de Montréal (1)
Société de télédiffusion du Québec (Télé-Québec)
Société des Traversiers du Québec
Société d'habitation du Québec (1)
Société du Centre des congrès de Québec
Société du Grand Théâtre de Québec
Société du Palais des congrès de Montréal
Société du parc industriel et portuaire de Bécancour
Société du parc industriel et portuaire Québec-Sud
Société immobilière du Québec
Société nationale de l'amiante
Société québécoise d'assainissement des eaux
Société québécoise de récupération et de recyclage
Société québécoise d'information juridique
Tribunal administratif du Québec

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(1) Entities whose year-end date does not correspond to March 31, 2004 and for which no data were available for the period between the end of their fiscal year and March 31, 2004.

Special funds

Assistance Fund for Independent Community Action
Assistance Fund for Victims of Crime
Civil Status Fund
Collection Fund
Financial Assistance Fund for Certain Disaster Areas
Financing Fund
Fonds du Centre financier de Montréal
Fonds québécois d'initiatives sociales
Forestry Fund
Fund for the Contributions of Motorists to Public Transit
Fund for the Management of Québec Immovables on Foreign Soil
Fund for the Sale of Goods and Services of the Ministère des Transports
Geographic Information Fund
Government Information Fund
Government Services Fund

Government agencies and special funds that have their own reporting entity (cont'd)

Special funds (cont'd)

Health Services Fund
Horse-Racing Industry Fund
Ice Storm Fund
Information Technology Fund of the Conseil du trésor
Information Technology Fund of the Ministère de l'Emploi, de la Solidarité sociale et de la Famille
Information Technology Fund of the Ministère du Revenu
Labour Market Development Fund
Land Information Fund
Police Services Fund
Prescription Drug Insurance Fund
Québec Youth Fund
Regional Development Fund
Register Fund of the Ministère de la Justice
Road Network Preservation and Improvement Fund
Rolling Stock Management Fund
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies
Sinking Fund relating to Borrowings by Québec School Boards
Sinking Fund relating to Borrowings by Québec University Establishments
Special Olympic Fund
Support Payments Fund *
Tourism Partnership Fund

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* This fund also conducts fiduciary transactions that are not included in the Government's reporting entity.

Government enterprises

Capital Financière agricole inc.
Corporation d'hébergement du Québec
Financement-Québec
Fonds d'indemnisation du courtage immobilier
Hydro-Québec *
Immobilière SHQ
IQ Immigrants Investisseurs inc.
Loto-Québec
Société de développement de la Baie James
Société de l'assurance automobile du Québec
Société des alcools du Québec
Société des établissements de plein air du Québec
Société générale de financement du Québec
Société Innovatech du Grand Montréal
Société Innovatech du Sud du Québec
Société Innovatech Québec et Chaudière - Appalaches
Société Innovatech Régions ressources

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* This enterprise also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 4

Agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity

Caisse de dépôt et placement du Québec
Comité Centraide – public sector
Commission administrative des régimes de retraite et d'assurances
Commission de la construction du Québec
Curateur public (fiduciary section)
Fonds central pour le bénéfice des personnes incarcérées
Fonds d'assurance-récolte
Fonds d'assurance-stabilisation des revenus agricoles
Fonds d'indemnisation des services financiers
Fonds du compte de stabilisation du revenu agricole
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes
Fonds national de formation de la main-d'oeuvre
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec
Hydro-Québec – pension plan
Régie des rentes du Québec
Support Payments Fund (fiduciary section)
Travel Agents' Security Funds
Trust funds

APPENDIX 5

Breakdown of revenue

FISCAL YEAR ENDED MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
		(Note 12)
Income and property taxes		
Personal income tax	16 282	16 183
Contributions to the Health Services Fund	5 096	4 461
Corporate taxes	3 892	3 729
	25 270	**24 373**
Consumption taxes		
Sales	8 971	8 358
Fuel	1 736	1 691
Tobacco	973	935
Pari-mutuel	13	14
	11 693	**10 998**
Duties and permits		
Motor vehicles	775	751
Alcoholic beverages	144	155
Natural resources	198	226
Other	241	284
	1 358	**1 416**
Miscellaneous		
Sales of goods and services	1 946	1 981
Interest	405	376
Fines, forfeitures and recoveries	475	443
	2 826	**2 800**
Revenue from Government enterprises		
Société des alcools du Québec	571	540
Loto-Québec	1 393	1 353
Hydro-Québec	2 049	1 842
Other	(198)	29
	3 815	**3 764**
Total own-source revenue	**44 962**	**43 351**
Government of Canada transfers		
Equalization	4 065	5 315
Canada Health and Social Transfer	4 266	2 648
Other programs	1 789	1 494
Total Government of Canada transfers	**10 120**	**9 457**
Total revenue	**55 082**	**52 808**

APPENDIX 6

Breakdown of expenditure

FISCAL YEAR ENDED MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
		(Notes 2 and 12)
BY SUPERCATEGORY AND CATEGORY		
Transfer		
Remuneration	21 317	19 998
Operating	4 199	4 105
Capital	1 297	1 151
Interest	1 184	1 216
Support	12 311	11 952
	40 308	**38 422**
Remuneration	4 435	4 286
Operating (1)	3 246	3 163
Doubtful accounts and other allowances	210	533
Sub-total	**48 199**	**46 404**
Debt service		
Interest on debt (2)	4 499	4 484
Interest relating to pension plans (3)	2 742	2 648
Sub-total	**7 241**	**7 132**
Total expenditure	**55 440**	**53 536**

(1) Including $841 million in 2003-2004 ($783 million in 2002-2003) for the depreciation of fixed assets.

(2) After deducting $565 million in revenue in 2003-2004 ($617 million in 2002-2003), including $281 million in interest income from advances to the health and social services and education networks and to Government enterprises ($324 million in 2002-2003), $22 million in short-term investment income ($27 million in 2002-2003), and $262 million in investment income of the Sinking Fund for Government Borrowings ($266 million in 2002-2003).

(3) After deducting $862 million in investment income of the Retirement Plans Sinking Fund in 2003-2004 ($741 million in 2002-2003).

APPENDIX 7

Short-term investments

AS AT MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
Treasury bills	83	361
Notes	803	2 046
Deposit certificates	1 016	1 726
Banker's acceptances	55	204
Bonds	15	19
Other	192	132
	2 164	**4 488**

Rates of return on short-term investments vary mainly from 0.37% to 6.55%.

APPENDIX 8

Accounts receivable

AS AT MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
		(Note 2)
Accounts receivable		
Income and property taxes (1)	2 865	2 676
Consumption taxes (1)	2 351	1 947
Duties and permits (1)	177	144
Miscellaneous revenue	1 431	1 367
Revenue from Government enterprises	114	75
Government of Canada transfers	710	503
Specific purpose accounts	110	67
Expenditure and other	231	193
	7 989	**6 972**
Allowance for doubtful accounts	(660)	(771)
Accrued interest on investments	7	5
	7 336	**6 206**

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(1) Including the portion attributable to agents and assignees, i.e. $732 million for income and property taxes ($672 million in 2003), $1 745 million for consumption taxes ($1 405 million in 2003) and $108 million for duties and permits ($121 million in 2003).

APPENDIX 9

Investment in Government enterprises

AS AT MARCH 31, 2004

Investment in Government enterprises

(in millions of dollars)

			2004	2003
	Loans and advances	Equity value	Investment in Government enterprises	Investment in Government enterprises
Capital Financière agricole inc. (1)		23	23	24
Corporation d'hébergement du Québec(1)		156	156	127
Financement-Québec(1)		49	49	36
Fonds d'indemnisation du courtage immobilier(3)		5	5	5
Hydro-Québec(2) (4)	7	16 141	16 148	15 092
Immobilière SHQ(3)		30	30	23
IQ Immigrants Investisseurs inc.(1)		8	8	3
Loto-Québec(1)		135	135	235
Régie de l'assurance-dépôts du Québec (5)				258
Société de développement de la Baie James(2)		13	13	13
Société de l'assurance automobile du Québec(2) (5)		20	20	(128)
Société des alcools du Québec(1)		35	35	34
Société des établissements de plein air du Québec(1)		44	44	45
Société générale de financement du Québec(2)		1 787	1 787	2 159
Société Innovatech du Grand Montréal(6)		196	196	236
Société Innovatech du Sud du Québec(6)		23	23	33
Société Innovatech Québec et Chaudière - Appalaches(6)		87	87	100
Société Innovatech Régions ressources(6)		43	43	42
Total	7	18 795	18 802	18 337

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(1) Equity value was determined on the basis of audited financial statements as at March 31, 2004.

(2) Equity value was determined on the basis of audited financial statements as at December 31, 2003, and adjusted according to unaudited interim results as at March 31, 2004.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2003.

(4) Loans and advances to Hydro-Québec have no fixed maturity date.

(5) Change of status (See page 50).

(6) Equity value was determined on the basis of draft financial statements as at March 31, 2004.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2004

Summary of the financial statements of Government enterprises

(in millions of dollars)

	2004						2003
	Revenue	Expenditure	Net income (net loss)	Liabilities	Assets	Net equity	Net equity
Capital Financière agricole inc. (1)	1	2	(1)		23	23	24
Corporation d'hébergement du Québec (1)	259	220	39	3 899	4 055	156	127
Financement-Québec (1)	14	1	13	8 086	8 135	49	36
Fonds d'indemnisation du courtage immobilier (2)					5	5	5
Hydro-Québec (2)	11 425	9 494	1 931	42 576	57 703	15 127	14 215
Immobilière SHQ (2)	213	206	7	2 221	2 251	30	23
IQ Immigrants Investisseurs inc. (1)	35	30	5	1 087	1 095	8	3
Loto-Québec (1)	3 655	2 189	1 466	876	1 011	135	235
Régie de l'assurance-dépôts du Québec (3)	28	1	27		285	285	258
Société de développement de la Baie James (2)	25	25		6	19	13	13
Société de l'assurance automobile du Québec (2)	1 458	1 807	(349)	7 609	7 221	(388)	(32)
Société des alcools du Québec (1)	2 070	1 499	571	708	743	35	34
Société des établissements de plein air du Québec (1)	91	91		154	195	41	41
Société générale de financement du Québec (2)	1 101	1 612	(511)	1 073	2 885	1 812	2 336
Amounts carried forward	**20 375**	**17 177**	**3 198**	**68 295**	**85 626**	**17 331**	**17 318**

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2004

Summary of the financial statements of Government enterprises (cont'd)

	2004						2003
	Revenue	Expenditure	Net income (net loss)	Liabilities	Assets	Net equity	Net equity
						(in millions of dollars)	
Amounts brought forward	20 375	17 177	3 198	68 295	85 626	17 331	17 318
Société Innovatech du Grand Montréal (4)	3	43	(40)	1	197	196	236
Société Innovatech du Sud du Québec (4)	2	13	(11)		23	23	33
Société Innovatech Québec et Chaudière-Appalaches (4)	7	22	(15)		87	87	100
Société Innovatech Régions ressources (4)	3	11	(8)		43	43	42
	20 390	17 266	3 124	68 296	85 976	17 680	17 729
Change in the status of enterprises			412			127	
Adjustments (5)			279			988	601
			3 815			18 795	18 330

(1) These data were derived from audited financial statements as at March 31, 2004.

(2) These data were derived from audited financial statements as at December 31, 2003.

(3) These data were derived from audited financial statements as at January 31, 2004.

(4) These data were derived from draft financial statements as at March 31, 2004.

(5) These adjustments stem mainly from unaudited interim results as at March 31, 2004.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2004

Change in the status of Governement enterprises

Régie de l'assurance-dépôts du Québec

The Régie de l'assurance-dépôts du Québec, for which the value of Government investments was $285 million as at January 31, 2004, was incorporated, as of February 1, 2004, into the Agence nationale d'encadrement du secteur financier, a Government agency that has been consolidated line by line.

Société de l'assurance automobile du Québec

In December 2003, the Government decided to separate the insurance mission of the Société de l'assurance automobile du Québec (SAAQ) from its other mandates. Accordingly, funds collected for this mission now constitute a trust patrimony separate from the amounts collected for other activities. Legislation was assented to by the National Assembly in December 2004.

This Act entails the transfer of the insurance mission patrimony constituted as at December 31, 2003 to a social trust, the Fonds d'assurance automobile du Québec, on January 1, 2004. In return, the fund assumes almost all of the SAAQ's liabilities as at December 31, 2003.

Since this social trust is not included in the Government's reporting entity, the Government wrote off its negative investment of $412 million in the SAAQ on January 1, 2004. The net impact of this change was to increase revenue by $160 million, considering the SAAQ's $252-million deficit for the period from April 1, 2003 to December 31, 2003.

Government's share in the restatements made by Government enterprises

Hydro-Québec

Since January 1, 2004, Hydro-Québec has had to comply with a new private sector standard set by the Canadian Institute of Chartered Accountants (CICA) for obligations relating to the retirement of fixed assets. This accounting change, which Hydro-Québec applied retroactively with restatement of results, increased this enterprise's retained earnings by $3 million as at March 31, 2003 and its net profits by $7 million for the period from April 1, 2003 to March 31, 2004.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2004

Government's share in the restatements made by Government enterprises (cont'd)

Hydro-Québec (cont'd)

The Government therefore adjusted and increased its investment in this enterprise by $3 million retroactive to April 1, 2003, without restating the results for the previous fiscal year, and increased its revenue by $7 million for the year ended March 31, 2004.

Société de l'assurance automobile du Québec

As of January 1, 2003, the SAAQ changed its method for estimating the allowance for sick leave and vacations in order to take the relative cost of employer contributions into account. This adjustment, which the SAAQ made retroactively without restating the results for previous years, increased this enterprise's accumulated deficit by $7 million as at January 1, 2003.

The Government therefore adjusted and reduced its investment in this enterprise by $7 million retroactive to April 1, 2003, without restating the results for previous years.

Total impact

These restatements increased (decreased) the following financial statement items:

	2004	2003
	(in millions of dollars)	
Investment in Government enterprises	3	3
Accumulated deficit, beginning of year	4	(1)
Revenue	7	2

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2004

Commitments and contingencies

Hydro-Québec

Hydro-Québec has provided for a capital investment of $3 589 million for 2004 ($3 104 million for 2003).

Hydro-Québec issued letters of credit or securities fro $478 million as at March 31, 2004. Some guarantees expire between 2004 and 2019, while others have no fixed term.

Société générale de financement

The Société is committed to acquiring $101 million for 2004 ($388 million for 2003) worth of tangible assets over the coming fiscal years.

Various enterprises

Under operating and long-term leases, certain Government enterprises were committed, as at March 31, 2004, to making minimum unrealized payments totalling $461 million ($462 million as at March 31, 2003).

APPENDIX 10

Long-term investments

AS AT MARCH 31, 2004

	2004				2003
	Shares and capital investments	Bonds and notes	Loans and advances	Total	Total
				(in millions of dollars)	
Municipalities and municipal bodies					
Municipalities		5 (1)		5	7
Municipal bodies			2 (1)	2	3
		5	**2**	**7**	**10**
Individuals, enterprises and other					
Students			861 (2)	861	782
Enterprises	460	47 (4)	1 187 (3)	1 694	1 181
Survivor's pension plan			338 (4)	338	358
Other			783 (4)	783	515
	460	**47**	**3 169**	**3 676**	**2 836**
Allowance for doubtful accounts			(922)	(922)	(698)
	460	**47**	**2 247**	**2 754**	**2 138**
	460	**52**	**2 249**	**2 761**	**2 148**

(1) Bonds and notes and loans and advances to municipalities and municipal bodies bear interest at rates of 6.3% to 10.0%.

(2) Loans and advances to students bear interest at rates of 4.25% to 14.88%.

(3) Loans to enterprises bear interest at rates of 3.0% o 12.0%.

(4) The loan on the survivor's pension plan, and all other loans and advances, bonds and notes bear interest at rates of up to 12.25%.

Maturity of investments	2004
	(in millions of dollars)
2005	342
2006	307
2007	192
2008	147
2009	127
	1 115
2010-2014	513
2015-2019	164
2020-2024	13
2025-2029	
2030 et plus	228
	2 033
No fixed maturity date	728
	2 761

APPENDIX 11

Bank overdraft
AS AT MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
Outstanding cheques	577	743
Less:		
Cash in bank	253	245
Cash and notes on hand and outstanding deposits	123	130
	201	**368**

APPENDIX 12

Accounts payable and accrued expenses

AS AT MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
Remuneration	503	626
Suppliers	1 579	1 315
Advances from trust funds	395	446
Clearing account for collected taxes	258	109
Specific purpose accounts	37	40
Transfers	1 935	2 033
Accrued interest on borrowings	1 924	1 816
Sick leave and vacations(1)	1 143	1 234
Allowance for losses on guaranteed financial initiatives(1)	663	1 027
Survivor's pension plan(1)	338	332
	8 775	**8 978**

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(1) Includes mainly amounts payable over the long-term.

APPENDIX 13

Debts

AS AT MARCH 31, 2004

Currency	2004							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	1 352	1 352			88	88	1 440	1 440
Treasury bills	2 844	2 844	460	460	5	5	3 309	3 309
Savings products	3 901	3 901					3 901	3 901
Bonds and notes	33 709	33 709	3 211	3 211	1 869	1 869	38 789	38 789
Medium-term notes on the Canadian market	5 244	5 244	38	38			5 282	5 282
Medium-term notes on the European market	687	687			220	220	907	907
Commitments under capital leases	166	166					166	166
Currency swap contracts	21 181	21 181	4	4	713	713	21 898	21 898
	69 084	**69 084**	**3 713**	**3 713**	**2 895**	**2 895**	**75 692**	**75 692**
IN U.S. DOLLARS								
Short-term borrowings[1]	1 155	1 514					1 155	1 514
Bonds and notes	9 525	12 482	3	3	215	282	9 743	12 767
Medium-term notes on the Canadian market	13	18					13	18
Medium-term notes on the U.S. market	1 010	1 323					1 010	1 323
Medium-term notes on the European market	595	780					595	780
Currency swap contracts	(9 106)	(11 934)	(3)	(3)	(215)	(282)	(9 324)	(12 219)
	3 192	**4 183**	–	–	–	–	**3 192**	**4 183**
IN YEN								
Bonds and notes	190 516	2 396			5 000	63	195 516	2 459
Medium-term notes on the U.S. market	3 392	43					3 392	43
Medium-term notes on the European market	322 809	4 060					322 809	4 060
Currency swap contracts	(177 493)	(2 232)			(5 000)	(63)	(182 493)	(2 295)
	339 224	**4 267**			–	–	**339 224**	**4 267**
Amounts carried forward		77 534		3 713		2 895		84 142

APPENDIX 13

Debts (cont'd)
AS AT MARCH 31, 2004

	2004							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
Amounts brought forward		77 534		3 713		2 895		84 142
IN EUROS								
Bonds and notes	4 511	7 266			176	283	4 687	7 549
Medium-term notes on the European market	939	1 514					939	1 514
Currency swap contracts	(5 463)	(8 801)			(176)	(283)	(5 639)	(9 084)
	(13)	**(21)**			–	–	**(13)**	**(21)**
IN SWISS FRANCS								
Bonds and notes	507	524					507	524
Currency swap contracts	3 593	3 714					3 593	3 714
	4 100	**4 238**					**4 100**	**4 238**
IN POUNDS STERLING								
Bonds and notes	198	479					198	479
Currency swap contracts	(200)	(482)					(200)	(482)
	(2)	**(3)**					**(2)**	**(3)**
IN AUSTRALIAN DOLLARS								
Bonds and notes	600	599					600	599
Currency swap contracts	(600)	(599)					(600)	(599)
	–	–					–	–
IN SWEDISH KRONOR								
Bonds and notes	501	87					501	87
Currency swap contracts	(501)	(87)					(501)	(87)
	–	–					–	–
		81 748		3 713		2 895		88 356
Less:								
Sinking fund		3 456		51				3 507
Deferred foreign exchange loss		359						359
		77 933		**3 662**		**2 895**		**84 490**

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(1) Short-term borrowings in 2004 include $461 million in banker's acceptances and bank loans, $1 514 million in Treasury notes, $785 million in notes at par and $194 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2004

	2003							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Note 2)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Note 12)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Notes 2 and 12)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	2 516	2 516			192	192	2 708	2 708
Treasury bills	2 784	2 784	519	519	1	1	3 304	3 304
Savings products	3 447	3 447					3 447	3 447
Bonds and notes	32 089	32 089	3 964	3 964	1 632	1 632	37 685	37 685
Medium-term notes on the Canadian market	3 827	3 827	40	40			3 867	3 867
Medium-term notes on the European market	200	200			220	220	420	420
Commitments under capital leases	182	182					182	182
Currency swap contracts	21 325	21 325	3	3	1 022	1 022	22 350	22 350
	66 370	66 370	4 526	4 526	3 067	3 067	73 963	73 963
IN U.S. DOLLARS								
Short-term borrowings[1]	225	345					225	345
Bonds and notes	10 021	14 724	3	4	215	316	10 239	15 044
Medium-term notes on the Canadian market	13	20					13	20
Medium-term notes on the U.S. market	910	1 337			100	147	1 010	1 484
Medium-term notes on the European market	779	1 145					779	1 145
Currency swap contracts	(9 679)	(14 237)	(3)	(4)	(315)	(463)	(9 997)	(14 704)
	2 269	3 334	–	–	–	–	2 269	3 334
IN YEN								
Bonds and notes	208 957	2 600			5 000	62	213 957	2 662
Medium-term notes on the U.S. market	3 392	42					3 392	42
Medium-term notes on the European market	325 252	4 048					325 252	4 048
Currency swap contracts	136 514	1 699			(5 000)	(62)	131 514	1 637
	674 115	8 389			–	–	674 115	8 389
Amounts carried forward		78 093		4 526		3 067		85 686

Debts (cont'd)

AS AT MARCH 31, 2004

	2003							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Note 2)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Note 12)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars) (Notes 2 and 12)
Amounts brought forward		78 093		4 526		3 067		85 686
IN EUROS								
Bonds and notes	4 766	7 635			233	373	4 999	8 008
Medium-term notes on the European market	958	1 535			51	82	1 009	1 617
Currency swap contracts	(5 724)	(9 170)			(284)	(455)	(6 008)	(9 625)
	–	–			–	–	–	–
IN SWISS FRANCS								
Bonds and notes	508	552					508	552
Currency swap contracts	1 800	1 955					1 800	1 955
	2 308	**2 507**					**2 308**	**2 507**
IN POUNDS STERLING								
Bonds and notes	198	461					198	461
Currency swap contracts	(198)	(461)					(198)	(461)
	–	–					–	–
IN AUSTRALIAN DOLLARS								
Bonds and notes	399	355					399	355
Currency swap contracts	(399)	(355)					(399)	(355)
	–	–					–	–
IN SWEDISH KRONOR								
Bonds and notes	502	87					502	87
Currency swap contracts	(502)	(87)					(502)	(87)
	–	–					–	–
		80 600		4 526		3 067		88 193
Less:								
Sinking fund		3 552		42				3 594
Deferred foreign exchange loss		896						896
		76 152		**4 484**		**3 067**		**83 703**

(1) Short-term borrowings in 2003 include $399 million in banker's acceptances and bank loans, $345 million in Treasury notes, $1 910 million in notes at par and $399 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2004

Sinking fund
Changes in fund balance
for the fiscal year ended March 31, 2004

	2004	2003
	(in millions of dollars)	
Opening balance	3 594	3 185
Plus:		
Payment from the Consolidated Revenue Fund	147	141
Net revenue	266	268
	4 007	**3 594**
Less:		
Sums used to repay debts	500	
Closing balance	**3 507** (1)	**3 594** (1)

Sinking fund
Statement of financial position
as at March 31, 2004

	2004	2003
	(in millions of dollars)	
Investments		
Treasury bills	32	48
Bonds and notes	3 354	3 447
	3 386	3 495
Other assets		
Cash on hand	5	1
Accounts receivable and accrued interest	67	74
Deferred loss on short-term contracts	49	24
	121	99
Fund balance	**3 507** (1)	**3 594** (1)

---

(1) Including $51 million ($42 million in 2003) from the Sinking Fund for Government Borrowings contracted to finance the health and social services and education networks and Government enterprises.

Net debt
FOR THE FISCAL YEAR ENDED MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
PREVIOUSLY ESTABLISHED OPENING BALANCE	**(95 457)**	**(93 159)**
Restatements (Note 2)	(147)	(111)
Government's share of restatements made by Government enterprises, as at March 31, 2003 (Appendix 9)	3	1
	(95 601)	**(93 269)**
Government's share of restatements made by Government enterprises, as at April 1st, 2003 (Appendix 9)	(7)	
Restated balance	**(95 608)**	**(93 269)**
Government's share of translation adjustments of Government enterprises	(40)	(122)
Increase in the net book value of fixed assets	(1 019)	(1 482)
Annual deficit	(358)	(728)
Annual change in net debt	**(1 417)**	**(2 332)**
CLOSING BALANCE	**(97 025)**	**(95 601)**

APPENDIX 15

Fixed assets

AS AT MARCH 31, 2004

	Land	Buildings	Facilities	Complex networks	Equip-ment	Development of data processing systems	2004 Total	2003 Total
Cost of fixed assets							(in millions of dollars)	
Opening balance	385	4 172	188	13 979	2 097	1 256	22 077	19 896
Acquisitions	35	246	7	1 130	192	274	1 884	2 270
Disposals and other		(41)		(8)	(41)	(12)	(102)	(89)
Closing balance	420	4 377	195	15 101	2 248	1 518	23 859	22 077
Accumulated depreciation								
Opening balance		1 968	97	8 531	1 172	593	12 361	11 662
Depreciation expenses		120	11	347	200	118	796	733
Loss in value						45	45	50
Impact of disposals and other		(25)		(6)	(41)	(6)	(78)	(84)
Closing balance	–	2 063	108	8 872	1 331	750	13 124	12 361
Fixed assets (Note 4)	**420**	**2 314**	**87**	**6 229**	**917**	**768**	**10 735** (1)	**9 716** (1)

(1) Including fixed assets rented under capital leases totalling $166 million in 2003-2004 ($182 million in 2002-2003).

APPENDIX 16

Commitments

AS AT MARCH 31, 2004

	2004	2003
	(in millions of dollars)	
Transfer for repayment of the principal on borrowings for the acquisition of fixed assets:		
School boards and educational institutions	8 086	8 081
Health and social services institutions	4 002	3 926
Municipalities and municipal bodies	2 688	2 678
Other beneficiaries	515	483
	15 291 (1)	**15 168** (1)
Transfer for financing authorized projects for the acquisition of fixed assets (2)		
School boards and educational institutions	2 092	1 729
Health and social services institutions (3)	2 465	2 054
Municipalities and municipal bodies	1 397	1 328
Other beneficiaries	977	984
	6 931	**6 095**
	22 222 (4)	**21 263** (4)

---

(1) Organizations that received transfers contracted borrowings with:

	2004	2003
	(in millions of dollars)	
Government enterprises		
Financement-Québec (Appendix 9)	7 964	7 315
Corporation d'hébergement du Québec (Appendix 9)	533	838
	8 497	8 153
Financial institutions outside the Government	7 702	7 880
	16 199	16 033
Less: Network sinking funds (Note 8)	908	865
	15 291	15 168

(2) These commitments represent the value of authorized amounts that have already been financed in part for realized acquisitions of fixed assets.

(3) These commitments include investments of $283 million to be made in the coming years within the framework of the Medical and Diagnostic Equipment Fund created by the Government of Canada following the First Ministers' Meeting in February 2003.

(4) Commitments in foreign currency are shown at their Canadian equivalent at the exchange rates in effect on March 31 and take currency swap contracts into account.

Commitments (cont'd)
AS AT MARCH 31, 2004

Summary schedule of transfer commitments for repayment of the principal on borrowings for the acquisition of fixed assets

(in millions of dollars)

Maturity	School boards	General and vocational colleges	Univers-ities	Health and social services institu-tions	Municipalities and municipal bodies	Other beneficiaries	Total
2005	390	218	336	380	351	80	1 755
2006	797	210	304	497	288	72	2 168
2007	495	232	448	593	279	75	2 122
2008	547	122	205	423	261	79	1 637
2009	885	255	317	602	219	62	2 340
	3 114	1 037	1 610	2 495	1 398	368	10 022
2010-2014	951	471	596	1 310	704	73	4 105
2015-2019	130	109	54	145	333	54	825
2020-2024	5	4	1	48	146	20	224
2025-2029		3		4	69		76
2030-2034		1			33		34
2035-2039					5		5
	4 200	**1 625**	**2 261**	**4 002**	**2 688**	**515**	**15 291**

Note: This schedule was drawn up according to the dates shown on bonds or notes at the balance sheet date. Any refinancing after that date will affect the above schedule.

Commitments (cont'd)
AS AT MARCH 31, 2004

Agreement between the Gouvernement du Québec and the Québec Cree

An agreement was signed by the Government and the Québec Cree in February 2002 to help the Cree achieve more autonomy and take charge of their development. The agreement also allows the Cree to play a greater role in economic development activities in the territory covered by the James Bay and Northern Québec Agreement (JBNQA).

The February 2002 agreement provides in particular for annual transfer payments to the James Bay Cree over a period of 50 years, i.e. from 2002-2003 to 2051-2052. In return, the Cree assume the obligations of the Gouvernement du Québec, Hydro-Québec and the Société d'énergie de la Baie James under certain provisions of the JBNQA, pertaining to the Cree's economic and community development. The annual payments provided for over the coming years amount to $70 million until 2052.

Agreements between the Gouvernement du Québec and the Government of Canada

The federal government makes equalization and Canada Health and Social Transfer (CHST) payments to the provinces. These payments are initially based on estimates which are revised in October and February of each year during a 30-month period following the end of the fiscal year. When the revised estimates were published in February 2004, several provinces were informed that their equalization and CHST transfers would be reduced substantially because of major revisions to population data in the wake of the 2001 census and to data pertaining to personal and corporate income tax. For Québec, the shortfall from these revisions would have been $1 161 million. To mitigate the impact on the provinces' financial frameworks, the federal government agreed in its March 2004 Budget to defer the effect of the revisions to subsequent years. The provinces could thus repay their shortfall to the Government of Canada over a five-year period starting in 2005-2006. However, following the federal and provincial First Ministers' Meeting on equalization on October 26, 2004, the federal government agreed that the shortfall could be repaid over a 10-year period, starting in 2006-2007.

Furthermore, in February 2002, the federal government changed the method used to measure the provinces' fiscal capacity in regard to property tax for equalization purposes. For Québec, this change would have entailed a $656-million cumulative reduction in its equalization payments in 2001-2002 and 2002-2003. To mitigate the impact of this change on the Québec government's financial framework, the federal government allowed the latter to repay it this amount over five years, as of 2003-2004. Accordingly, $131 million was repaid in 2003-2004, leaving a balance of $525 million to be repaid over the next four years.

Commitments (cont'd)
AS AT MARCH 31, 2004

Lastly, since 1972, following the abolition of the federal youth allowances program, for which Québec had obtained the right to withdraw with fiscal compensation in 1964, the Québec government has repaid the federal government the equivalent of 3% of basic federal income tax collected in Québec. Between 1972 and 1988, these repayments were made by deducting the applicable amounts from equalization payments to the Québec government. In 1988, the federal government concluded an agreement with the Québec government whereby tax transfers in respect of youth allowances would be repaid in two instalments on April 1 of each fiscal year, with one instalment corresponding to the value of the tax transfer for the last six months of the previous fiscal year and the other, the value of the tax transfer for the first six months of the fiscal year just beginning. Pursuant to this agreement, an instalment of $293 million for fiscal 2003-2004 was paid on April 1, 2004, or in the 2004-2005 fiscal year.

The following table shows that the transfers to be repaid to the federal government by the Québec government amounted to $1 979 million as at March 31, 2004.

Repayment of Government of Canada transfers as at March 31, 2004
(in millions of dollars)

Revision of population and tax revenue data	1 161
Revision of the method for measuring fiscal capacity for property taxes	525
Tax transfer in respect of youth allowances for the last six months of 2003-2004	293
	1 979

Contingencies

AS AT MARCH 31, 2004

Guaranteed financial initiatives

	2004	2003
	(in millions of dollars)	
Government agencies and enterprises		
Hydro-Québec (1)	34 917	36 723
Investissement Québec (1)	2 148	1 861
Société d'habitation du Québec (1)	745	705
Other	51	52
	37 861	**39 341**
Individuals and corporations		
Loans to farm producers (1)	4 292	4 258
Loans to students (1)	2 959	3 034
Other loans	89	93
	7 340	**7 385**
Total guaranteed financial initiatives	**45 201**	**46 726**
Less :		
Allowance for losses on guaranteed financial initiatives	663	1 027
NET GUARANTEED FINANCIAL INITIATIVES	44 538	45 699

(1) See additional information on following pages.

Contingencies (cont'd)

AS AT MARCH 31, 2004

Hydro-Québec loan guarantees (1) (2)

	2004		2003
	Authorized	Contingent liabilities (3)	Contingent liabilities (3)
		(in millions of dollars)	
Negotiable bonds			
In Canadian dollars	12 653	12 653	13 563
In U.S. dollars	10 418	10 418	11 681
Other currencies	739	739	942
	23 810	**23 810**	**26 186**
Borrowings and other			
In Canadian dollars	11 775 (4)	8 511 (4)	6 947
In U.S. dollars	7 499	1 900	2 639
Other currencies	4 165	1 520	1 577
	23 439	**11 931**	**11 163**
Total	**47 249**	**35 741**	**37 349**
Less : Sinking fund		824	626
	47 249	**34 917**	**36 723**

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(1) The Gouvernement du Québec, which is Hydro-Québec's sole shareholder, guarantees loans contracted in various currencies by this enterprise. The value of assets in Hydro-Québec was $58 419 million as at March 31, 2004.

(2) Loan guarantees bear interest at fixed and variable rates and mature at various dates until 2031.

(3) Loan guarantees are shown at their Canadian equivalent at the rates in effect on March 31, 2004.

(4) Including the $525-million financial guarantee for Gentilly-II for which Hydro-Québec set up a $24-million trust.

Contingencies (cont'd)
AS AT MARCH 31, 2004

Investissement Québec loan guarantees (1) (2)

	2004		2003
	Authorized	**Contingent liabilities**	**Contingent liabilities**
		(in millions of dollars)	
Loan guarantees in effect	1 925	1 480	1 088
Authorized loan guarantees not in effect	668	668	773
	2 593	**2 148**	**1 861**
Allowance for losses on guaranteed financial initiatives		**(186)**	**(466)**
		1 962	**1 395**

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(1) The Government guarantees the payment of principal and interest on the loans concerned under the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., c. I-16.1).

(2) The total value of securities received as loan guarantees was $1 015 million as at March 31, 2004 ($552 million as at March 31, 2003).

Société d'habitation du Québec loan guarantees (1)

	2004		2003
	Authorized	**Contingent liabilities**	**Contingent liabilities**
		(in millions of dollars)	
Assistance program for community housing and NPOs - Private (2)	398	398	409
Achat-Rénovation and Accès Logis programs (3)	347	347	296
	745	**745**	**705**
Allowance for losses on guaranteed financial initiatives		**(8)**	**(7)**
		737	**698**

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(1) The Société d'habitation du Québec (SHQ) guarantees the reimbursement of losses of principal and interest under the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8).

(2) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations for a period of 25 years. The organizations are responsible for paying the interest on these loans, which finance the cost of buildings. For loans guaranteed by the Canada Mortgage and Housing Corporation (CMHC), the SHQ has concluded agreements under which it is committed to buying property taken over by the CMHC when a borrower defaults on a loan, for an amount equal to the value of the claim paid to the approved lender plus incidental expenses.

(3) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations for periods of 15 and 25 years. The SHQ reimburses the interest on loans guaranteed for 15 years, while the organizations pay that on those guaranteed for 25 years. The loans finance the cost of buildings.

Contingencies (cont'd)
AS AT MARCH 31, 2004

Farm producer loan guarantees [1]

	2004		2003
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1)	4 111	4 111	4 049
Various acts	181	181	209
	4 292	**4 292**	**4 258**
Allowance for losses on guaranteed financial initiatives		**(67)**	**(68)**
		4 225	**4 190**

[1] Balances of principal and interest on loans for which the Fonds d'assurance-prêts agricoles et forestiers reimburses losses and covers related charges.

Student loan guarantees [1]

	2004		2003
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loans for which the Government repays interest as long as the borrower is a student	1 002	1 002	1 026
Loans for which borrowers are responsible for repaying principal and interest	1 926	1 926	1 963
Loans for the purchase of a personal computer, for which borrowers are responsible for repaying interest	31	31	45
	2 959	**2 959**	**3 034**
Allowance for losses on guaranteed financial initiatives		**(383)**	**(459)**
		2 576	**2 575**

[1] The Government guarantees the reimbursement of losses of principal and interest to lending institutions under the Act respecting financial assistance for students (R.S.Q., c. A-13.3).

APPENDIX 18

Summary of fiduciary transactions conducted by Government agencies and funds

AS AT MARCH 31, 2004

	2004				2003
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity (restated)
			(in millions of dollars)		
Caisse de dépôt et placement du Québec(1)	29 440	118 838	11 716	89 398	77 682
Comité Centraide - public sector(1)	12	12			
Commission administrative des régimes de retraite et d'assurances(1)					
RREGOP	50	31 207	3 949	31 157	27 208
PPMP	8	4 992	729	4 984	4 255
Other plans	35	331	34	296	262
Commission de la construction du Québec(1)					
General Fund	58	54	4	(4)	(8)
Supplemental pension plan - general account	17	3 041	543	3 024	2 481
Supplemental pension plan - pensioners' account	1	3 317	115	3 316	3 201
Other	513	1 910	240	1 397	1 157
Curateur public	68	342	47	274	227
Fonds central pour le bénéfice des personnes incarcérées(1)		2		2	2
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec		5		5	5
Fonds d'assurance-récolte and Fonds d'assurance-stabilisation des revenus agricoles	557	250	(75)	(307)	(232)
Travel Agents' Security Funds	11	8	(1)	(3)	(2)
Support Payments Fund	295	295			
Fonds d'indemnisation des services financiers(2)	10	7	(6)	(3)	3
Fonds du compte de stabilisation du revenu agricole	25	25			
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes		14		14	14
Trust funds	412	412			
Amounts carried forward	**31 512**	**165 062**	**17 295**	**133 550**	**116 255**

APPENDIX 18

Summary of fiduciary transactions conducted by Government agencies and funds (cont'd)

AS AT MARCH 31, 2004

	2004				2003
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		
Amounts brought forward	**31 512**	**165 062**	**17 295**	**133 550**	**116 255**
Fonds national de formation de la main-d'œuvre	4	91	18	87	69
Hydro-Québec - pension plan(1)	26	9 243	891	9 217	8 326
Régie des rentes du Québec					
Fonds du régime de rentes du Québec	182	20 423	4 819	20 241	15 422
Other	22	27	5	5	
	31 746	**194 846**	**23 028**	**163 100**	**140 072**
Less: Funds entrusted to the Caisse de dépôt et placement du Québec		63 901	9 801	63 901	54 100
	31 746	**130 945**	**13 227**	**99 199**	**85 972**

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(1) Financial statements as at December 31, 2003.

(2) Financial statements as at January 31, 2004.

APPENDIX 19

Financial information on the health and social services and education networks that are not included in the Government's reporting entity

AS AT MARCH 31, 2004

Operations and accumulated operating surplus (deficit) (1)

(in millions of dollars)

	2004				2003			
	Revenue	Expenditure	Annual surplus (deficit)	Accumulated surplus (deficit)	Revenue	Expenditure	Annual surplus (deficit)	Accumulated surplus (deficit)
Health and social services								
Agencies (2)	166	167	(1)	8	154	154	--	9
Public institutions	13 074	13 422	(348)	(953)	12 234	12 518	(284)	(605)
	13 240	13 589	(349)	(945)	12 388	12 672	(284)	(596)
Education								
School boards (3)	8 703	8 645	58	234	8 263	8 210	53	176
Colleges (3)	1 482	1 480	2	36	1 447	1 443	4	34
Universities (4)	2 617	2 593	24	(218)	2 384	2 360	24	(242)

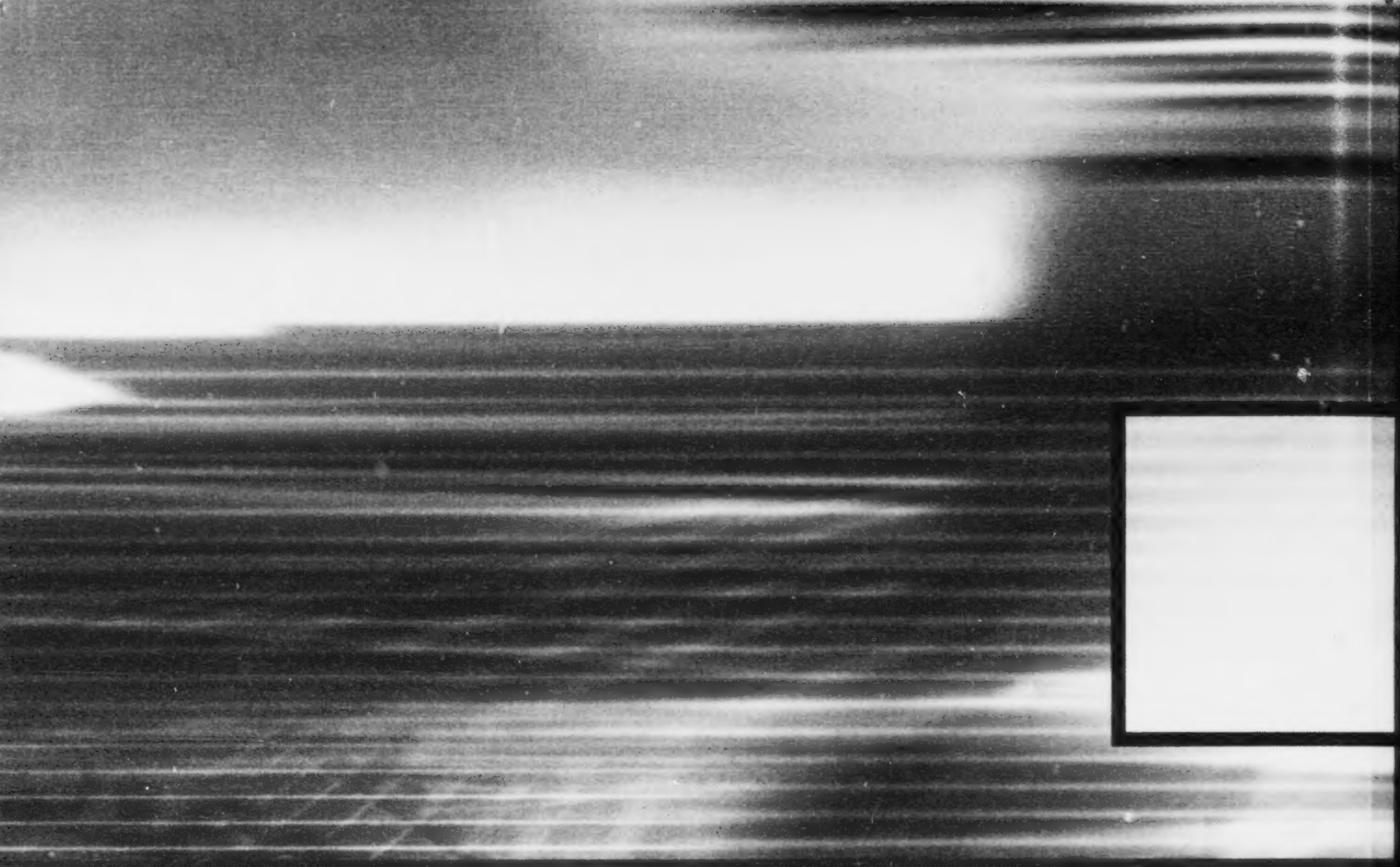
---

(1) The published financial information was derived from the most recent certified financial statements available, in compliance with the accounting policies in effect in the networks. The financial information includes only financial data on operating funds. The information presented excludes data on other funds, particularly endowment funds, designated funds, restricted funds, trust funds and fixed assets funds.

(2) On January 30, 2004, regional health and social services boards became local health and social services network development agencies.

(3) These data were derived from certified financial statements as at June 30, 2003 and June 30, 2002.

(4) These data were derived from certified financial statements as at May 31, 2003 and May 31, 2002.



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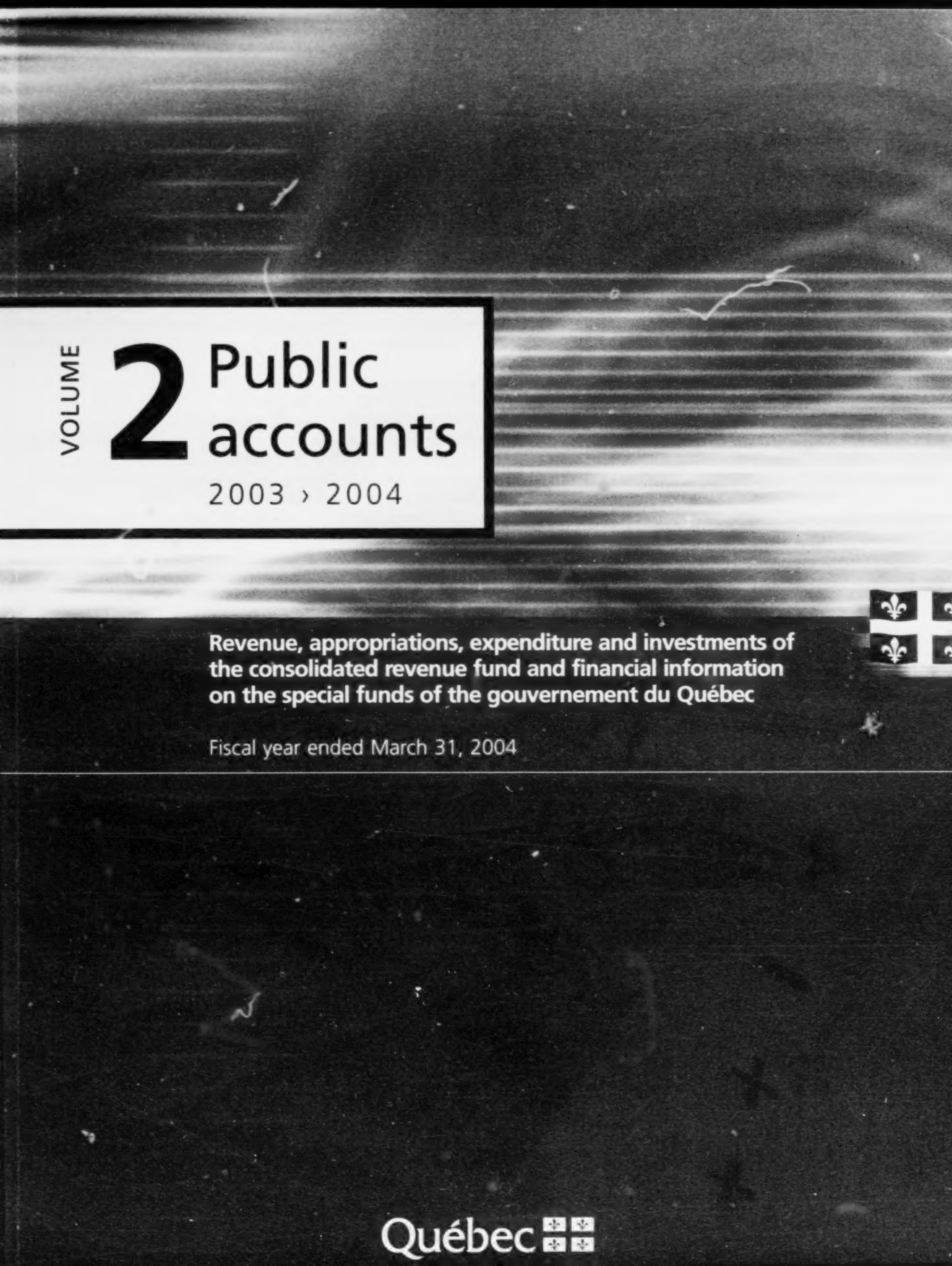

VOLUME

2 Public accounts

2003 › 2004

Revenue, appropriations, expenditure and investments of the consolidated revenue fund and financial information on the special funds of the gouvernement du Québec

Fiscal year ended March 31, 2004

Québec

PUBLIC ACCOUNTS 2003-2004

VOLUME 2

REVENUE, APPROPRIATIONS, EXPENDITURE AND INVESTMENTS OF THE CONSOLIDATED REVENUE FUND AND

FINANCIAL INFORMATION ON THE SPECIAL FUNDS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2004

Published in accordance with section 86
of the Financial Act (R.S.Q., c. A-6.001)

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Detail of revenue, appropriations, expenditure and other costs 2

Summary financial information on the special funds 3

CONTENTS OF VOLUME

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include government departments and budgetary agencies, the National Assembly and the persons designated by it and the other portfolios. The third section reports on summary financial information on the special funds.

For presentation purposes, this publication uses the term "portfolio" to represent the National Assembly, the persons designated by it and each of the other portfolios.

Section 1 contains summary information on revenue, appropriations, expenditure and other costs as well as the report of excess of expenditure and other costs over appropriations and the statement of use of appropriations.

Section 2 contains, for each portfolio, the detail of revenue, expenditure, other costs and appropriations, adjusted in the case of permanent appropriations for expenditure and investment costs incurred in addition to the amounts indicated in the initial appropriations, the supplementary appropriations and the special warrant.

More specifically, this section discusses:

- revenue by category, subcategory and sub-subcategory;
- authorized appropriations, expenditure and other costs by program, element, supercategory and category;
- transfers by financial assistance category and category of beneficiary.

The accounting methods used to record revenue, expenditure and other costs comply with the accounting policies announced in the government's consolidated Financial Statements (Volume 1).

Section 3 contains summary financial information for each special fund: revenue and expenditure, assets and liabilities and fund balance.

IIn this volume, figures in the thousands of dollars may vary by $1 000 (up or down) from the dollar value indicated, due to rounding.

Information concerning remuneration, suppliers of goods and services, beneficiaries of transfers and special funds that received appropriations are available for consultation on the Ministère des Finances website (www.finances.gouv.qc.ca).

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS

SUPERCATEGORIES

◇ *Remuneration*
This supercategory includes operating expenditures incurred for regular remuneration, overtime and certain other indemnities paid directly by the government to permanent and part-time employees and temporary employees, such as students and seasonal public sector employees. It also includes the salary and indemnities paid to members of the National Assembly, judges and members of the Sûreté du Québec, employee benefits and other contributions paid by the government in its capacity of employer;

◇ *Operating*
This supercategory includes operating expenditures incurred for the acquisition, rental and use of goods and services, and the depreciation of fixed assets. It excludes expenditure linked to remuneration;

◇ *Debt service*
This supercategory includes debt service interest charges, the interest on the retirement plans account, the amortization of deferred expenses and unrealized exchange gains and losses, foreign exchange expenditures and the costs associated with debt management;

◇ *Allocation to a special fund*
This supercategory includes the expenditures incurred by a government department or agency to assume all or part of the expenditures charged to a special fund it administers, notably to ensure financial balance;

◇ *Transfer*
This supercategory includes the expenditures incurred for payments to recipients for the purpose of providing various forms of financial support - not expenditures that constitute direct purchases of goods and services for the government;

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS (cont'd)

SUPERCATEGORIES (cont'd)

- *Bad debts and other provisions*
  This supercategory includes expenditures resulting from the fluctuation in the "Provision for bad debts" and the "Provision for losses on financial initiatives guaranteed by the government";

- *Fixed assets*
  This supercategory is included in the capital budget. It includes expenses incurred for acquiring, building, developing and improving fixed assets. It also includes "Remuneration", "Operating" and "Debt service" costs, when they are incurred for investment in fixed assets;

- *Loans, investments advances and others*
  This supercategory is included in the capital budget. It contains such items as payments to be made to acquire certain assets. It includes the contribution of capital and advances granted to government agencies and corporations, as well as the acquisition of shares or bonds of government corporations or other corporations, and loans granted to municipalities, non-profit organizations or natural or legal persons in the private sector. This supercategory also incorporates advances for the establishment or operation of local funds and advances to government employees. It also includes disbursements that do not involve expenditure; such commitments are posted to the net debt and the accumulated deficit.

CATEGORIES

The **categories** "Remuneration", "Operating", "Debt service", "Doubtful accounts and other provisions", "Fixed assets" and "Loans, investments, advances and others" are the sole components of the supercategories of the same name and have the same definitions.

The supercategories "Transfer" and "Allocation to a special fund" are divided into the following categories:

- *Transfer - Remuneration* includes transfers for the remuneration of the personnel of government agencies and government corporations, including agencies in the education and health and social services networks;

- *Transfer - Operating* includes the operating expenditures, other than remuneration, of government agencies and government corporations and of agencies in the education and health and social services networks;

- *Transfer - Capital* includes transfers for the acquisition of subsidized fixed assets, including repayment of the principal on loans taken out for fixed assets;

- *Transfer - Interest* includes transfers for interest payments on loans contracted for fixed assets, when the debt service of a recipient government agency, government corporation, institution or establishment is completely or partially assumed by the government;

- *Transfer - Support* includes transfers for the financial support paid to recipients other than those mentioned in the supercategories "Transfer - Remuneration", "Transfer - Operating", "Transfer - Capital" and "Transfer - Interest" categories;

- *Allocation to a special fund - Remuneration* includes the allocations for the remuneration of the personnel assigned to a special fund;

- *Allocation to a special fund - Operating* includes the allocations for the operating expenditures, other than remuneration, of a special fund;

- *Allocation to a special fund - Capital* includes the allocations for the depreciation of any fixed asset posted to a special fund;

- *Allocation to a special fund - Interest* includes the allocations for interest and other charges inherent in a debt posted to a special fund;

- *Allocation to a special fund - Support* includes the allocations for the payments used to provide recipients with various forms of financial support.

SECTION 1

Summary of revenue, appropriations, expenditure and other costs, report of excess expenditure and other costs over appropriations and statement of use of appropriations

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SECTION 1

SUMMARY OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS, REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

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SUMMARY OF REVENUE BY CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Details page		Income & property taxes	Consumption taxes	Duties & permits
1	2-3	Assemblée nationale			
2	2-9	Personnes désignées par l'Assemblée nationale			124
3	2-17	Affaires municipales, Sport et Loisir			4 564
4	2-32	Agriculture, Pêcheries et Alimentation			10 813
5	2-39	Conseil du trésor et Administration gouvernementale			
6	2-49	Conseil exécutif			
7	2-57	Culture et Communications			
8	2-65	Développement économique et régional			912
9	2-75	Éducation			
10	2-85	Emploi, Solidarité sociale et Famille			102
11	2-96	Environnement			3 231
12	2-104	Finances	4 648 695		42 523
13	2-115	Justice			417
14	2-123	Relations avec les citoyens et Immigration			32 421
15	2-133	Relations internationales			
16	2-139	Ressources naturelles, Faune et Parcs			142 182
17	2-152	Revenu	20 159 039	11 516 032	120 094
18	2-159	Santé et Services sociaux			1 545
19	2-168	Sécurité publique			33 596
20	2-178	Transports			708 590
21	2-187	Travail			44 508
			24 807 734	**11 516 032**	**1 145 622**

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2004.

SUMMARY OF MISCELLANEOUS REVENUE AND REVENUE FROM GOVERNMENT OF CANADA TRANSFERS

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Details page		Miscellaneous revenue and other receipts	Specific purpose accounts
1	2-3	Assemblée nationale	2 613	2 505
2	2-9	Personnes désignées par l'Assemblée nationale	722	
3	2-17	Affaires municipales, Sport et Loisir	2 913	
4	2-32	Agriculture, Pêcheries et Alimentation	11 278	9 175
5	2-39	Conseil du trésor et Administration gouvernementale	19 357	
6	2-49	Conseil exécutif	25 829	25 000
7	2-57	Culture et Communications	3 293	1 575
8	2-65	Développement économique et régional	6 686	549
9	2-75	Éducation	61 972	189
10	2-85	Emploi, Solidarité sociale et Famille	133 446	9
11	2-96	Environnement	6 556	3 225
12	2-104	Finances	189 057	
13	2-115	Justice	142 617	2 204
14	2-123	Relations avec les citoyens et Immigration	13 004	214
15	2-133	Relations internationales	297	
16	2-139	Ressources naturelles, Faune et Parcs	17 895	1 522
17	2-152	Revenu	551 007	119 594
18	2-159	Santé et Services sociaux	174 575	47 622
19	2-168	Sécurité publique	29 552	8 326
20	2-178	Transports	16 093	
21	2-187	Travail	2 510	2 397
			1 411 272	**224 106**

Miscellaneous revenue	Revenue from Government enterprises	Total own-source revenues	Revenue from Government of Canada transfers	Total revenue 2004 [1]	Total revenue 2003	
108		108		108	136	1
722		846		846	443	2
2 913		7 477		7 477	7 995	3
2 103		12 916	456	13 372	13 696	4
19 357		19 357		19 357	3 368	5
829		829		829	1 503	6
1 718		1 718		1 718	1 588	7
6 137		7 049		7 049	2 733	8
61 783		61 783	94 616	156 399	143 729	9
133 437		133 539	656 939	790 478	781 050	10
3 331		6 562	615	7 177	7 849	11
189 057	3 814 718	8 694 993	8 254 576	16 949 569	16 023 215	12
140 413		140 830	26 345	167 175	167 481	13
12 790		45 211	164 830	210 041	173 796	14
297		297		297	1 049	15
16 373		158 555		158 555	235 491	16
431 413		32 226 578		32 226 578	31 351 491	17
126 953		128 498	172 020	300 518	217 149	18
21 226		54 822	6	54 828	43 096	19
16 093		724 683	315	724 998	702 494	20
113		44 621		44 621	43 516	21
1 187 166	**3 814 718**	**42 471 272**	**9 370 718**	**51 841 990**	**49 922 868**	

= Miscellaneous revenue	Total Government of Canada transfers	- Specific purpose accounts	= Revenue from Government of Canada transfers	
108				1
722				2
2 913	25 532	25 532		3
2 103	257 305	256 849	456	4
19 357				5
829				6
1 718				7
6 137				8
61 783	186 644	92 028	94 616	9
133 437	663 966	7 027	656 939	10
3 331	615		615	11
189 057	8 254 576		8 254 576	12
140 413	26 779	434	26 345	13
12 790	164 830		164 830	14
297				15
16 373	1 026	1 026		16
431 413				17
126 953	172 020		172 020	18
21 226	8 534	8 528	6	19
16 093	51 077	50 762	315	20
113				21
1 187 166	**9 812 904**	**442 186**	**9 370 718**	

SUMMARY OF EXPENDITURE BUDGET AND APPROPRIATIONS AUTHORIZED FOR EXPENDITURE

Fiscal year ended March 31, 2004

(in thousands of dollars)

		Expenditure budget	Depreciation	Initial appropriations[1]
			(-)	=
1	Assemblée nationale	91 634	4 570	87 064
2	Personnes désignées par l'Assemblée nationale	102 045	2 167	99 878
3	Affaires municipales, Sport et Loisir	1 582 385	3 111	1 579 274
4	Agriculture, Pêcheries et Alimentation	636 920	9 074	627 846
5	Conseil du trésor et Administration gouvernementale	655 412	161	655 251
6	Conseil exécutif	203 707	673	203 034
7	Culture et Communications	501 055	1 687	499 368
8	Développement économique et régional	848 195	2 249	845 946
9	Éducation	11 489 857	4 965	11 484 892
10	Emploi, Solidarité sociale et Famille	5 846 665	3 139	5 843 526
11	Environnement	179 150	7 597	171 553
12	Finances (excluding debt service)	215 951	4 251	211 700
13	Justice	550 841	5 041	545 800
14	Relations avec les citoyens et Immigration	206 685	5 300	201 385
15	Relations internationales	108 535	1 268	107 267
16	Ressources naturelles, Faune et Parcs	465 101	19 689	445 412
17	Revenu	632 264	1 500	630 764
18	Santé et Services sociaux	19 115 142	1 876	19 113 266
19	Sécurité publique	832 221	19 038	813 183
20	Transports	1 499 428	114 655	1 384 773
21	Travail	63 454	2 215	61 239
	Total for programs	45 826 647	214 226	45 612 421
	Finances (debt service)	6 862 000		6 862 000
	Total	**52 688 647**	**214 226**	**52 474 421**

---

[1] Appropriations for the current year, including deferred funding, and funding voted on over more than one year.

[2] Supplementary appropriations authorized under legislation, associated with the net voted appropriations, associated with proceeds from sales, transfers, jurisdiction changes and other permanent appropriations.

Change in appropriations [2]	Appropriations authorized for expenditure	Expenditure excluding depreciation	Depreciation	Expenditure	
+,(-)	=		+	=	
2 629	89 693	88 484	5 748	94 232	1
(554)	99 324	87 782	1 761	89 543	2
4 257	1 583 531	1 574 838	2 993	1 577 831	3
30 949	658 795	655 688	6 784	662 472	4
(4 059)	651 192	433 890	42	433 932	5
(30 642)	172 392	140 745	1 003	141 748	6
16 542	515 910	510 397	1 835	512 232	7
8 938	854 884	726 070	1 708	727 778	8
154 890	11 639 782	11 497 616	4 259	11 501 875	9
302 875	6 146 401	6 120 832	2 332	6 123 164	10
6 987	178 540	175 625	7 880	183 505	11
(40 118)	171 582	108 718	2 681	111 399	12
31 799	577 599	569 395	6 398	575 793	13
18 526	219 911	219 442	4 827	224 269	14
6 058	113 325	110 459	1 158	111 617	15
41 888	487 300	479 092	19 745	498 837	16
100 990	731 754	715 140	1 374	716 514	17
150 225	19 263 491	19 081 882	2 089	19 083 971	18
104 335	917 518	915 619	20 487	936 106	19
36 097	1 420 870	1 398 796	117 553	1 516 349	20
4 758	65 997	65 011	2 553	67 564	21
947 370	46 559 791	45 675 521	215 210	45 890 731	
57 353	6 919 353	6 655 289		6 655 289	
1 004 723	**53 479 144**	**52 330 810**	**215 210**	**52 546 020**	

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2004

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS

Parliament authorizes the government, under legislation respecting annual appropriations (voted appropriations) and through permanent appropriations provided for in other legislation, to acquire fixed assets and pay expenditures, loans, investments, advances and other disbursements out of the Consolidated Revenue Fund.

All programs, be they related to the National Assembly, the persons designated by the National Assembly or other portfolios, comprise voted appropriations and permanent appropriations, as the case may be. There is no limit to authorized expenditures using permanent appropriations. Unexpended voted appropriations at fiscal year-end become lapsed and must be written off, unless stipulated otherwise in the legislation. Excess expenditure and other costs over voted appropriations must be entered in the year-end statement and paid out of the following year's appropriations. A report on this excess, if one occurs, must be included in the Public Accounts in accordance with section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

The statement of use of appropriations for the fiscal year ended March 31, 2004 shows that there were no excess government expenditure and other costs recorded in the accounts for voted appropriations during the year. These appropriations were sufficient to record all expenditures and other costs incurred for goods and services acquired allocations and transfers due chargeable to these appropriations.

Gilles Godbout

Gilles Godbout
Deputy Minister of Finance

Carole Boisvert

Carole Boisvert, CA
Comptroller of Finance

Québec, March 15, 2005

REPORT OF EXCESS OF EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

USE OF APPROPRIATIONS	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS		
					Voted		
	Voted	Permanent	Voted	Permanent	Carry-overs	Other	Permanent
Assemblée nationale		94 273		93 064			1 209
Personnes désignées par l'Assemblée nationale	29 379	72 900	28 451	61 383	216	712	11 517
Affaires municipales, Sport et Loisir	1 590 419	304	1 577 922	10	6 891	5 606	294
Agriculture, Pêcheries et Alimentation	683 797	183	670 748	145	1 449	11 600	38
Conseil du trésor et Administration gouvernementale	788 351	328 766	356 858	321 996	2 501	428 992	6 770
Conseil exécutif	171 240	2 143	139 103	2 143	1 398	30 739	
Culture et Communications	519 970	2 115	510 211	2 114	3 029	6 730	1
Développement économique et régional	981 343	1 466	779 578	1 465	1 874	199 891	1
Éducation	11 021 898	769 671	10 984 084	726 380	4 929	32 885	43 291
Emploi, Solidarité sociale et Famille	6 140 341	12 897	6 108 695	12 580	12 930	18 716	317
Environnement	190 886	293	187 914	210	2 814	158	83
Finances (excluding debt service)	172 368	10 007	100 789	9 854	3 420	68 159	153
Justice	479 943	126 381	467 066	123 952	11 698	1 179	2 429
Relations avec les citoyens et Immigration	226 201	7 616	222 569	7 616	1 575	2 057	
Relations internationales	114 302	436	111 205	436	2 476	621	
Ressources naturelles, Faune et Parcs	505 638	17 326	482 185	17 069	9 395	14 058	257
Revenu	497 720	235 036	485 568	230 542	12 143	9	4 494
Santé et Services sociaux	11 546 923	7 903 786	11 478 661	7 790 405	2 741	65 521	113 381
Sécurité publique	923 203	21 617	909 637	21 505	9 028	4 538	112
Transports	1 463 683	7 264	1 430 951	1 839	3 719	29 013	5 425
Travail	79 609	2 892	66 647	2 891	1 990	10 972	1
	38 127 214	9 617 372	37 098 842	9 427 599	96 216	932 156	189 773
Finances (debt service)		6 919 353		6 655 289			264 064
	38 127 214	**16 536 725** [1]	**37 098 842**	**16 082 888**	**96 216**	**932 156**	**453 837**
Expenditure *	36 950 079	16 529 065	36 435 869	16 076 588	96 216	417 994	452 477
Loans, investments, advances and others	880 075	283	487 635	283		392 440	
Fixed assets	297 060	7 377	175 338	6 017		121 722	1 360
	38 127 214	**16 536 725** [1]	**37 098 842**	**16 082 888**	**96 216**	**932 156**	**453 837**

1 Permanent appropriations:			
Included in estimates	15 899 711	15 445 874	453 837
Not included in estimates	637 014	637 014	
	16 536 725	**16 082 888**	**453 837**

* Excluding depreciation of fixed assets of 215 210, which does not require appropriations and the negative adjustment of provisions of 181 647.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Details page		APPROPRIATIONS		=	INITIAL APPROPRIATIONS		
			Expenditure	Invest-ments		Voted and Permanent	Already voted	
							Carry-overs	Voted on over more than one year
				+		+	+	+
1	2-4	Assemblée nationale	87 064	5 806		92 870		
2	2-10	Personnes désignées par l'Assemblée nationale	99 878	2 378		102 023	233	
3	2-18	Affaires municipales, Sport et Loisir	1 579 274	7 191		1 584 841	1 624	
4	2-34	Agriculture, Pêcheries et Alimentation	627 846	27 230		650 314	4 762	
5	2-40	Conseil du trésor et Administration gouvernementale	655 251	313 718		966 993	1 976	
6	2-50	Conseil exécutif	203 034	954		202 582	1 406	
7	2-58	Culture et Communications	499 368	6 103		502 350	3 121	
8	2-66	Développement économique et régional	845 946	151 620		996 865	701	
9	2-76	Éducation	11 484 892	197 702		11 597 862	4 567	80 165
10	2-86	Emploi, Solidarité sociale et Famille	5 843 526	9 178		5 394 273	7 731	450 700
11	2-98	Environnement	171 553	16 866		183 913	4 506	
12	2-108	Finances (excluding debt service)	211 700	10 792		219 207	3 285	
13	2-116	Justice	545 800	35 961		579 407	2 354	
14	2-124	Relations avec les citoyens et Immigration	201 385	12 120		211 494	2 011	
15	2-134	Relations internationales	107 267	1 635		108 281	621	
16	2-142	Ressources naturelles, Faune et Parcs	445 412	44 377		487 387	2 402	
17	2-154	Revenu	630 764	4 153		583 679	13 347	37 891
18	2-160	Santé et Services sociaux	19 113 266	1 477		19 114 670 [1]	73	
19	2-170	Sécurité publique	813 183	30 371		843 554		
20	2-180	Transports	1 384 773	49 913		1 431 022	3 664	
21	2-188	Travail	61 239	15 018		76 057	200	
		Total for programs	45 612 421	944 563		45 929 644	58 584	568 756
	2-110	Finances (debt service)	6 862 000			6 862 000		
		Total *	**52 474 421**	**944 563**		**52 791 644**	**58 584**	**568 756**
		* Voted	36 598 884	936 780		36 908 324 [a]	58 584	568 756
		Permanent	15 875 537	7 783		15 883 320 [1]		
		Not requiring appropriations						
		Negative adjustment of provisions						

a	Initial appropriations authorized by statute	2003, c. 4, July 16, 2003	**36 908 324**
b	Supplementary appropriations authorized by statute	2003, c. 11, December 12, 2003	**571 000**

Total initial appropriations	SUPPLEMENTARY APPROPRIATIONS			Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations (amounts brought forward on following page)	
	Associated with the net voted appropriations	Associated with proceeds from sales	Other				
=	+	+	+	+,(-)	+	=	
92 870			1 403 [2]			94 273	1
102 256				23		102 279	2
1 586 465	1 465		294 [3]	2 499		1 590 723	3
655 076	760	37		28 039	68	683 980	4
968 969	526		217 000	(107 761)	38 383	1 117 117	5
203 988				(31 652)	1 047	173 383	6
505 471		2		16 612		522 085	7
997 566				(14 794)	37	982 809	8
11 682 594		28		28 663	80 284	11 791 569	9
5 852 704	2 162		295 000	(1 693)	5 065	6 153 238	10
188 419	1 775	83		880	22	191 179	11
222 492				(40 125)	8	182 375	12
581 761		21		3 161	21 381	606 324	13
213 505	13 862		6 973 [4]	(841)	318	233 817	14
108 902				5 509	327	114 738	15
489 789		168		21 003	12 004	522 964	16
634 917		31		19 845	77 963	732 756	17
19 114 743				8 749	327 217	19 450 709	18
843 554		457	59 000	27 037	14 772	944 820	19
1 434 686		6 894		29 007	360	1 470 947	20
76 257				5 839	405	82 501	21
46 556 984	20 550	7 721	579 670		579 661	47 744 586	
6 862 000					57 353	6 919 353	
53 418 984	**20 550**	**7 721**	**579 670**		**637 014** [5]	**54 663 939** *	
37 535 664	20 550		571 000 [6]			38 127 214	
15 883 320		7 721	8 670 [2 to 4]		637 014	16 536 725	

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1 Including initial appropriations of 4 455 000 established in keeping with estimated contributions to the Health Services Fund and 2 574 934 for the estimated contribution based on the changing needs of the Régie de l'assurance maladie du Québec. Real contributions were 4 648 694 for which expenditures were divided equally among the "Regional Operations" and "Régie de l'assurance maladie du Québec" programs of the Ministère de la Santé et des Services sociaux. This amount also includes the Government contribution of 2 552 407.

2 994 273 in permanent appropriations under the Act respecting the National Assembly, R.S.Q., c. A-23.1, although an estimate of 92 870 appeared in the ependiture budget tabled in the National Assembly.

3 294 appropriations from 2000-2001 deferred under Order-in-Council 1317-2001 of November 7, 2001, as provided for in the Act respecting the town of Schefferville, S.Q., 1986, c. 51.

4 6 973 in permanent appropriations under Order-in-Council 200-2001 of March 7, 2001 as stipulated in the Public Curator Act (R.S.Q., c. C-81).

5 Not included in budgetary estimates.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Details page		Authorized appropriations (amounts brought forward)	UNEXPENDED APPROPRIATIONS			Negative adjustment of provisions
				Suspension of right to commit	Carry-overs	Other	
			(+)	(-)	(-)	(-)	(-)
1	2-4	Assemblée nationale	94 273			1 209	
2	2-10	Personnes désignées par l'Assemblée nationale	102 279		216	12 229	
3	2-18	Affaires municipales, Sport et Loisir	1 590 723		6 891	5 900	
4	2-34	Agriculture, Pêcheries et Alimentation	683 980		1 449	11 638	1 336
5	2-40	Conseil du trésor et Administration gouvernementale	1 117 117		2 501	435 762	67 974
6	2-50	Conseil exécutif	173 383	1 839	1 398	28 900	
7	2-58	Culture et Communications	522 085		3 029	6 731	
8	2-66	Développement économique et régional	982 809	78	1 874	199 814	37 154
9	2-76	Éducation	11 791 569		4 929	76 176	75 183
10	2-86	Emploi, Solidarité sociale et Famille	6 153 238		12 930	19 033	
11	2-98	Environnement	191 179		2 814	241	
12	2-108	Finances (excluding debt service)	182 375	261	3 420	68 051	
13	2-116	Justice	606 324		11 698	3 608	
14	2-124	Relations avec les citoyens et Immigration	233 817		1 575	2 057	
15	2-134	Relations internationales	114 738		2 476	621	
16	2-142	Ressources naturelles, Faune et Parcs	522 964		9 395	14 315	
17	2-154	Revenu	732 756		12 143	4 503	
18	2-160	Santé et Services sociaux	19 450 709		2 741	178 902	
19	2-170	Sécurité publique	944 820		9 028	4 650	
20	2-180	Transports	1 470 947		3 719	34 438	
21	2-188	Travail	82 501		1 990	10 973	
		Total for programs	47 744 586	2 178	96 216	1 119 751	181 647
	2-110	Finances (debt service)	6 919 353			264 064	
		Total	* **54 663 939**	**2 178**	**96 216**	**1 383 815**	**181 647**
		* Voted	38 127 214	2 178	96 216	929 978	
		Permanent	16 536 725			453 837	
		Not requiring appropriations					
		Negative adjustment of provisions					181 647

INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
Loans, investments, advances & others	Fixed assets			2004 [8]	2003	
(-)	(-)	=	+	=		
280	4 300	88 484	5 748	94 232	91 650	1
1	2 051	87 782	1 761	89 543	63 531	2
1	3 093	1 574 838	2 993	1 577 831	1 586 786	3
5	13 864	655 688	6 784	662 472	641 191	4
176 973 [6]	17	433 890	42	433 932	523 319	5
8	493	140 745	1 003	141 748	114 720	6
2	1 926	510 397	1 835	512 232	490 232	7
9 458	8 361	726 070	1 708	727 778	1 085 548	8
114 805	22 860	11 497 616	4 259	11 501 875	11 099 108	9
202	241	6 120 832	2 332	6 123 164	5 955 993	10
19	12 480	175 625	7 880	183 505	177 420	11
3	1 922	108 718	2 681	111 399	126 711	12
2	21 621	569 395	6 398	575 793	541 862	13
8	10 735	219 442	4 827	224 269	246 285	14
465	697	110 459	1 158	111 617	110 891	15
142	20 020	479 092	19 745	498 837	508 869	16
44	926	715 140	1 374	716 514	778 531	17
185 273 [7]	1 911	19 081 882	2 089	19 083 971	17 930 053	18
200	15 323	915 619	20 487	936 106	871 438	19
4	33 990	1 398 796	117 553	1 516 349	1 434 336	20
3	4 524	65 011	2 553	67 564	69 765	21
487 918	181 355	45 675 521	215 210	45 890 731	44 448 239	
		6 655 289		6 655 289	6 583 300	
487 918	**181 355**	**52 330 810**	**215 210**	**52 546 020**	**51 031 539** *	
487 635	175 338	36 435 869		36 435 869	35 580 941	
283	6 017	16 076 588		16 076 588	15 311 492	
			215 210	215 210	209 785	
		(181 647)		(181 647)	(70 679)	

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6 Including 176 900 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2003.

7 Including 185 267 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2003.

8 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2004.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: HEALTH AND SOCIAL SERVICES							
Portfolio: Santé et Services sociaux							
National Operations	2-160	250 819	31				
Permanent		437					
Not requiring appropriations							
Negative adjustment of provisions							
Regional Operations	2-160	11 240 391					
Permanent		2 681 198					
Office des personnes handicapées du Québec	2-162	46 891	42				
Not requiring appropriations							
Régie de l'assurance maladie du Québec	2-162						
Permanent		4 894 934					
Total for the portfolio		19 114 670	73				
TOTAL FOR THE MISSION		**19 114 670**	**73**				
MISSION: EDUCATION AND CULTURE							
Portfolio: Affaires municipales, Sport et Loisir							
Development of Sport and Recreation	2-24	75 031					
Not requiring appropriations							
Total for the portfolio		75 031					
Portfolio: Culture et Communications							
Charter of the French Language	2-60	22 513	689				
Not requiring appropriations							
Internal Management, National Institutions and Commission des biens culturels	2-58	79 064	2 432				
Permanent		9				2	
Not requiring appropriations							
Support for Culture, Communications and Government Corporations	2-58	398 660					
Permanent		2 104					
Total for the portfolio		502 350	3 121			2	

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* Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2004.

** See components of "Breakdown of authorized appropriations, expenditure and other costs by program, element and supercategory".

1 185 267 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2003.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2004 *	2003
+,(-)	+	=	(-)	(-)	=	+	=	
3 138		253 988	7 543	1 859	244 586		244 586	226 254
		437	314		123		123	119
						1 899	1 899	1 770
								(30)
20		11 240 411	60 639	185 267 [1]	10 994 505		10 994 505	10 505 145
	232 330	2 913 528			2 913 528		2 913 528	2 536 282
5 591		52 524	80	58	52 386		52 386	50 606
						190	190	191
	94 887	4 989 821	113 067		4 876 754		4 876 754	4 609 716
8 749	327 217	19 450 709	181 643	187 184	19 081 882	2 089	19 083 971	17 930 053
8 749	**327 217**	**19 450 709**	**181 643**	**187 184**	**19 081 882**	**2 089**	**19 083 971**	**17 930 053**
(684)		74 347	1 818	58	72 471		72 471	67 598
						116	116	60
(684)		74 347	1 818	58	72 471	116	72 587	67 658
(193)		23 009	792	200	22 017		22 017	23 908
						379	379	514
1 726		83 222	6 681	1 728	74 813		74 813	72 442
		11	1		10		10	10
						1 456	1 456	1 738
15 079		413 739	2 286		411 453		411 453	389 512
		2 104			2 104		2 104	2 108
16 612		522 085	9 760	1 928	510 397	1 835	512 232	490 232

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: EDUCATION AND CULTURE (cont'd)							
Portfolio: Éducation							
Administration and Consulting	2-76	139 016	3 820				
Permanent		10				28	
Not requiring appropriations							
Financial Assistance for Education	2-78	487 915	747				
Permanent		41 854					
Not requiring appropriations							
Negative adjustment of provisions							
Pre-school, Primary and Secondary Education	2-78	6 866 598					
Higher Education	2-78	3 397 905		80 165			
Tourism and Hotel Industry Training	2-76	17 069					
Retirement Plans	2-80						
Permanent		647 495					
Total for the portfolio		11 597 862	4 567	80 165		28	
Portfolio: Relations avec les citoyens et Immigration							
Immigration, Integration and Regionalization	2-124	112 765			13 862		
Permanent		10					
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		112 775			13 862		
TOTAL FOR THE MISSION		**12 288 018**	**7 688**	**80 165**	**13 862**	**30**	
MISSION: ECONOMY AND ENVIRONMENT							
Portfolio: Affaires municipales, Sport et Loisir							
Housing	2-22	298 651					
Upgrading Infrastructure and Urban Renewal	2-18	577 954	154				
Greater Montréal Promotion and Development	2-18	62 236					
Permanent							
Total for the portfolio		938 841	154				

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2 The increase is due primarily to the adjustment of the Société d'habitation du Québec's budget, since, in past years, deferred contributions were taken into account.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2004 *	2003
+,(-)	+	=	(-)	(-)	=	+	=	
818		143 654	15 316	10 784	117 554		117 554	115 456
	46	84	28		56		56	186
						3 635	3 635	3 669
(21 441)		467 221	21 941	126 881	318 399		318 399	286 209
	25 388	67 242			67 242		67 242	55 272
						624	624	843
			75 183		(75 183)		(75 183)	(62 704)
6 117		6 872 715	21		6 872 694		6 872 694	6 772 666
43 169		3 521 239	524		3 520 715		3 520 715	3 323 433
		17 069	12		17 057		17 057	15 410
	54 850	702 345	43 263		659 082		659 082	588 668
28 663	80 284	11 791 569	156 288	137 665	11 497 616	4 259	11 501 875	11 099 108
(3 294)		123 333	23	1 896	121 414		121 414	123 000
	31	41			41		41	235
						2 310	2 310	2 933
								(28)
(3 294)	31	123 374	23	1 896	121 455	2 310	123 765	126 140
41 297	**80 315**	**12 511 375**	**167 889**	**141 547**	**12 201 939**	**8 520**	**12 210 459**	**11 783 138**
2 309		300 960	431		300 529		300 529 [2]	254 507
(26 248)		551 860	1 638		550 222		550 222	573 046
5 487		67 723			67 723		67 723	72 045
								1 429
(18 452)		920 543	2 069		918 474		918 474	901 027

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Agriculture, Pêcheries et Alimentation							
Bio-food Company Development, Training and Food Quality	2-34	333 426	4 752		760		
Permanent		78				37	
Not requiring appropriations							
Negative adjustment of provisions							
Government Agencies	2-34	316 810	10				
Not requiring appropriations							
Total for the portfolio		650 314	4 762		760	37	
Portfolio: Développement économique et régional							
Regional and Economic Development	2-66	580 293					
Permanent		1 409					
Negative adjustment of provisions							
Department Administration	2-66	50 925					
Permanent		10					
Not requiring appropriations							
Promotion and Development of Tourism	2-68	126 586					
Permanent		10					
Research, Science and Technology	2-68	237 632	701				
Total for the portfolio		996 865	701				
Portfolio: Emploi, Solidarité sociale et Famille							
Employment Assistance Measures	2-86	935 210					
Total for the portfolio		935 210					
Portfolio: Environnement							
Bureau d'audiences publiques sur l'environnement	2-98	5 661					
Not requiring appropriations							
Environmental Protection	2-98	178 217	4 506		1 775		
Permanent		35				83	
Not requiring appropriations							
Total for the portfolio		183 913	4 506		1 775	83	

3 The variation is due primarily to the decrease in the risk of loss on certain financial measures guaranteed by Investissement Québec, by the reduction in transfer expenditure for the FAIRE program and by the end of the program to bring families on-line.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2004 *	2003
+,(-)	+	=	(-)	(-)	=	+	=	
27 581		366 519	13 005	13 492	340 022		340 022	317 955
	68	183	38		145		145	1 907
						6 431	6 431	5 633
			1 336		(1 336)		(1 336)	(1 632)
458		317 278	44	377	316 857		316 857	316 817
						353	353	511
28 039	68	683 980	14 423	13 869	655 688	6 784	662 472	641 191
(37 385)		542 908	189 655	9 458	343 795		343 795 [3]	650 039
	32	1 441			1 441		1 441	8 839
			37 154		(37 154)		(37 154) [3]	(6 285)
737		51 662	6 526	8 361	36 775		36 775	44 738
	5	15			15		15	168
						1 708	1 708	2 380
21 837		148 423	2 000		146 423		146 423	241 723
		10	1		9		9	10
17		238 350	3 584		234 766		234 766	143 936
(14 794)	37	982 809	238 920	17 819	726 070	1 708	727 778	1 085 548
10 729		945 939	56		945 883		945 883	970 614
10 729		945 939	56		945 883		945 883	970 614
506		6 167	150	73	5 944		5 944	6 306
						54	54	63
221		184 719	2 822	12 426	169 471		169 471	164 393
153	22	293	83		210		210	239
						7 826	7 826	6 419
880	22	191 179	3 055	12 499	175 625	7 880	183 505	177 420

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		*	*	*	*	*	*
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Relations internationales							
International Affairs	2-134	108 172	621				
Permanent		109					
Not requiring appropriations							
Total for the portfolio		108 281	621				
Portfolio: Ressources naturelles, Faune et Parcs							
Land Inventory and Management	2-142	25 235	4				
Permanent						16	
Not requiring appropriations							
Energy Development	2-144	37 427					
Permanent							
Not requiring appropriations							
Department Administration and Development of the Capital-Nationale Region	2-146	101 227	111				
Permanent		59				1	
Not requiring appropriations							
Mineral Resources Management and Development	2-144	34 520	711				
Permanents						2	
Not requiring appropriations							
Parks, Wildlife and Forest Heritages	2-142	283 824	1 576				
Permanent		5 095				149	
Not requiring appropriations							
Total for the portfolio		487 387	2 402			168	
Portfolio: Transports							
Administration and Corporate Services	2-182	95 299	2 791				
Permanent		10					
Not requiring appropriations							
Transportation Infrastructures	2-180	994 118					
Permanent						6 894	
Not requiring appropriations							
Transportation Systems	2-180	341 595	873				
Permanents							
Not requiring appropriations							
Total for the portfolio		1 431 022	3 664			6 894	
TOTAL FOR THE MISSION		**5 731 833**	**16 810**		**2 535**	**7 182**	

4 The increase is due primarily to the rise in subsidies for assistance for adapted transportation.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2004 *	EXPENDITURE 2003
+,(-)	+	=	(-)	(-)	=	+	=	
5 509		114 302	3 097	1 180	110 025		110 025	108 956
	327	436		2	434		434	701
						1 158	1 158	1 234
5 509	327	114 738	3 097	1 182	110 459	1 158	111 617	110 891
172		25 411	563	2 131	22 717		22 717	23 429
	104	120	16		104		104	
						2 526	2 526	2 079
1 882		39 309	795	329	38 185		38 185	45 829
	769	769			769		769	
						758	758	722
1 511		102 849	8 428	6 543	87 878		87 878	75 925
	178	238	41		197		197	2 452
						3 189	3 189	2 497
(2 688)		32 543	1 063	2 039	29 441		29 441	39 787
	1 058	1 060	2		1 058		1 058	
						2 122	2 122	1 780
20 126		305 526	12 604	9 120	283 802		283 802	288 991
	9 895	15 139	198		14 941		14 941	13 758
						11 150	11 150	11 620
21 003	12 004	522 964	23 710	20 162	479 092	19 745	498 837	508 869
278		98 368	13 056	4 150	81 162		81 162	83 529
	359	369			369		369	136
						11 620	11 620	10 099
26 107		1 020 225	15 290	28 033	976 902		976 902	952 955
		6 894	5 425		1 469		1 469	
						105 318	105 318	102 886
2 622		345 090	4 386	1 811	338 893		338 893	284 117
	1	1			1		1	
						615	615	614
29 007	360	1 470 947	38 157	33 994	1 398 796	117 553	1 516 349	1 434 336
61 921	**12 818**	**5 833 099**	**323 487**	**99 525**	**5 410 087**	**154 828**	**5 564 915**	**5 829 896**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES							
Portfolio: Emploi, Solidarité sociale et Famille							
Assistance Measures for Families and Children	2-88	1 764 442	258	171 700			
Permanent		3 513					
Financial Assistance Measures	2-86	2 455 470		279 000			295 000
Permanent		4 300					
Management Support	2-88	231 319	7 473		2 162		
Permanent		19					
Not requiring appropriations							
Total for the portfolio		4 459 063	7 731	450 700	2 162		295 000
Portfolio: Justice							
Assistance to Persons Brought before the Courts	2-118	122 632					
Permanent		47 692					
Total for the portfolio		170 324					
TOTAL FOR THE MISSION		**4 629 387**	**7 731**	**450 700**	**2 162**		**295 000**
MISSION: ADMINISTRATION AND JUSTICE							
Portfolio: Assemblée nationale							
Secrétariat général adjoint aux affaires administratives	2-4						
Permanent		34 797					(1 332)
Not requiring appropriations							
Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles	2-4						
Permanent		16 626					
Statutory Support Services for Parliamentarians	2-4						
Permanent		41 447					2 735
Total for the portfolio		92 870					1 403

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5 The increase is due primarily to the development of new daycare places and staff wage adjustments.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2004 *	EXPENDITURE 2003
+,(-)	+	=	(-)	(-)	=	+	=	
1 050		1 937 450	7 839	2	1 929 609		1 929 609 [5]	1 771 332
	255	3 768	317		3 451		3 451	3 874
6 131		3 035 601	11 737	206	3 023 658		3 023 658	2 980 781
	4 762	9 062			9 062		9 062	2 446
(19 603)		221 351	12 014	235	209 102		209 102	224 607
	48	67			67		67	96
						2 332	2 332	2 243
(12 422)	5 065	5 207 299	31 907	443	5 174 949	2 332	5 177 281	4 985 379
		122 632	475		122 157		122 157	120 585
	20 556	68 248			68 248		68 248	57 270
	20 556	190 880	475		190 405		190 405	177 855
(12 422)	**25 621**	**5 398 179**	**32 382**	**443**	**5 365 354**	**2 332**	**5 367 686**	**5 163 234**
(3 552)		29 913	12	4 300	25 601		25 601	27 532
						5 748	5 748	5 122
(334)		16 292	1 180	5	15 107		15 107	15 764
3 886		48 068	17	275	47 776		47 776	43 232
		94 273	1 209	4 580	88 484	5 748	94 232	91 650

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Personnes désignées par l'Assemblée nationale							
Administration of the Electoral System	2-10						
Permanent		72 650					
Not requiring appropriations							
The Lobbyists Commissioner	2-12	2 392					
Permanents							
Not requiring appropriations							
The Public Protector	2-10	7 618	233				
Permanent		250					
Not requiring appropriations							
The Auditor General	2-10	19 113					
Not requiring appropriations							
Total for the portfolio		102 023	233				
Portfolio: Affaires municipales, Sport et Loisir							
General Administration	2-20	49 832	1 443				
Permanent		10					
Not requiring appropriations							
Commission municipale du Québec	2-22	3 387	1				
Not requiring appropriations							
Compensation in lieu of Taxes and Financial Assistance to Municipalities	2-20	503 123					
Permanent							294
Régie du logement	2-22	14 617	26		1 465		
Not requiring appropriations							
Total for the portfolio		570 969	1 470		1 465		294
Portfolio: Conseil du trésor et Administration gouvernementale							
Commission de la fonction publique	2-42	2 701	81				
Not requiring appropriations							
Government Operations	2-40	105 206					217 000
Ajustements négatifs de provisions							
Contingency Fund	2-44	495 278					
Retirement and Insurance Plans	2-42	4 389					
Permanent		290 373					
Secretariat of the Conseil du trésor	2-40	69 036	1 895		526		
Permanent		10					
Not requiring appropriations							
Total for the portfolio		966 993	1 976		526		217 000

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6 The increase is due primarily to the general elections of April 14, 2003.

7 176 900 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2003.

8 The decrease is due primarily to the reassessment of the provision for sick leave and vacation time.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2004 *	EXPENDITURE 2003
+,(-)	+	=	(-)	(-)	=	+	=	
		72 650	11 517	1 300	59 833		59 833 [6]	36 435
						1 018	1 018	1 503
		2 392	699	50	1 643		1 643	
								820
						91	91	7
12		7 863	217	195	7 451		7 451	7 264
		250			250		250	207
						137	137	131
11		19 124	12	507	18 605		18 605	16 788
						515	515	376
23		102 279	12 445	2 052	87 782	1 761	89 543	63 531
3 692		54 967	5 029	2 790	47 148		47 148	41 701
		10			10		10	10
						2 679	2 679	2 748
102		3 490	13	46	3 431		3 431	3 228
						47	47	52
17 645		520 768	3 461		517 307		517 307	555 460
		294	294					17
196		16 304	107	200	15 997		15 997	14 758
						151	151	127
21 635		595 833	8 904	3 036	583 893	2 877	586 770	618 101
2		2 784	86	17	2 681		2 681	2 565
						31	31	33
(6 243)		315 963	29 708	176 900 [7]	109 355		109 355 [8]	150 519
			67 974		(67 974)		(67 974) [8]	
(105 668)		389 610	389 610					
		4 389	1 739		2 650		2 650	3 050
	38 383	328 756	6 770		321 986		321 986	309 800
4 148		75 605	10 350	73	65 182		65 182	57 303
		10			10		10	9
						11	11	40
(107 761)	38 383	1 117 117	506 237	176 990	433 890	42	433 932	523 319

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Conseil exécutif							
Native Affairs	2-52	106 651					
Permanent							
Not requiring appropriations							
Canadian Intergovernmental Affairs	2-50	10 561	273				
Permanent		10					
Not requiring appropriations							
Lieutenant-Governor's Office	2-50	879	36				
Youth	2-52	12 556	84				
Not requiring appropriations							
Reform of Democratic Institutions	2-52	1 653	58				
Permanent		10					
Support Services for the Prime Minister and the Conseil exécutif	2-50	69 186	955				
Permanent		1 076					
Not requiring appropriations							
Total for the portfolio		202 582	1 406				
Portefeuille: Finances							
Department Administration	2-108	73 451	1 622				
Permanent		10					
Not requiring appropriations							
Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	2-108	135 757	1 663				
Permanent		9 989					
Not requiring appropriations							
Total for the portfolio		219 207	3 285				
Portfolio: Justice							
Judicial Activity	2-116	24 448	138				
Permanent		46 049					
Administration of Justice	2-116	316 889	2 200				
Permanent		11 238				21	
Not requiring appropriations							
Administrative Justice	2-118	10 459	16				
Total for the portfolio		409 083	2 354			21	

9 The increase corresponds to the schedule of payments related to agreements with Native communities.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2004 *	2003
+,(-)	+	=	(-)	(-)	=	+	=	
(3 826)		102 825	25 339	25	77 461		77 461 [9]	51 578
	3	3			3		3	1
						44	44	50
1 080		11 914	166	25	11 723		11 723	11 415
	40	50			50		50	68
						95	95	255
164		1 079	49		1 030		1 030	1 145
		12 640	1 091	15	11 534		11 534	9 402
						24	24	34
(43)		1 668	432		1 236		1 236	750
	1	11			11		11	
(29 027)		41 114	5 060	436	35 618		35 618	36 779
	1 003	2 079			2 079		2 079	2 373
						840	840	870
(31 652)	1 047	173 383	32 137	501	140 745	1 003	141 748	114 720
(54)		75 019	12 596	1 494	60 929		60 929	61 156
	8	18			18		18	18
						1 726	1 726	2 718
(40 071)		97 349	58 983	431	37 935		37 935	51 837
		9 989	153		9 836		9 836	9 755
						955	955	1 227
(40 125)	8	182 375	71 732	1 925	108 718	2 681	111 399	126 711
317		24 903	421	1 069	23 413		23 413	22 962
	734	46 783	169	12	46 602		46 602	45 561
2 814		321 903	11 896	20 542	289 465		289 465	266 198
	91	11 350	2 260		9 090		9 090	11 695
						6 398	6 398	8 083
30		10 505	85		10 420		10 420	9 508
3 161	825	415 444	14 831	21 623	378 990	6 398	385 388	364 007

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Relations avec les citoyens et Immigration							
Status of Women	2-128	7 089	159				
Not requiring appropriations							
Advisory and Protection Organizations Reporting to the Minister	2-126	25 756					
Not requiring appropriations							
Public Curator	2-126	43 461	1 251				
Permanent							6 973
Not requiring appropriations							
Citizen Relations and Management of Identify	2-124	21 945	601				
Permanent		468					
Not requiring appropriations							
Total for the portfolio		98 719	2 011				6 973
Portfolio: Revenu							
Tax Administration	2-154	426 637	13 347	37 891			
Permanent		157 042				31	
Not requiring appropriations							
Total for the portfolio		583 679	13 347	37 891		31	
Portfolio: Sécurité publique							
Organizations Reporting to the Minister	2-172	29 169					
Permanent		3					
Security, Prevention and Internal Management	2-170	407 179					
Permanent		6 385				108	
Not requiring appropriations							
Sûreté du Québec	2-170	400 818					59 000
Permanent						349	
Not requiring appropriations							
Total for the portfolio		843 554				457	59 000
Portfolio: Travail							
Labour	2-188	73 570	200				
Permanent		2 487					
Not requiring appropriations							
Total for the portfolio		76 057	200				
TOTAL FOR THE MISSION		**4 165 736**	**26 282**	**37 891**	**1 991**	**509**	**284 670**

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10 The decrease, 19 900, is due to the end of the national reconciliation program with Duplessis orphans in May 2003.

11 The decrease is due to a drop in expenses related to the provision for doubtful debts, given that collection efforts were stepped up.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2004 *	2003
+,(-)	+	=	(-)	(-)	=	+	=	
(30)		7 218	182	4	7 032		7 032	7 215
						50	50	68
55		25 811	46	318	25 447		25 447	26 844
						235	235	264
49		44 761	3 358	6 848	34 555		34 555	33 000
(153)	10	6 830			6 830		6 830	5 028
						2 127	2 127	1 920
2 532		25 078	23	1 677	23 378		23 378 [10]	44 639
	277	745			745		745	799
						105	105	368
2 453	287	110 443	3 609	8 847	97 987	2 517	100 504	120 145
19 845		497 720	12 152	970	484 598		484 598	463 456
	77 963	235 036	4 494		230 542		230 542 [11]	313 851
						1 374	1 374	1 224
19 845	77 963	732 756	16 646	970	715 140	1 374	716 514	778 531
2 036		31 205	2 146	342	28 717		28 717	28 281
		3	3					
22 421		429 600	3 263	4 363	421 974		421 974	387 734
	13 183	19 676	108	84	19 484		19 484	13 999
						6 366	6 366	6 558
2 580		462 398	8 157	10 431	443 810		443 810	421 470
	1 589	1 938	1	303	1 634		1 634	2 321
						14 121	14 121	11 075
27 037	14 772	944 820	13 678	15 523	915 619	20 487	936 106	871 438
5 839		79 609	12 962	4 508	62 139		62 139	64 355
	405	2 892	1	19	2 872		2 872	2 976
						2 553	2 553	2 434
5 839	405	82 501	12 963	4 527	65 011	2 553	67 564	69 765
(99 545)	**133 690**	**4 551 224**	**694 391**	**240 574**	**3 616 259**	**47 441**	**3 663 700**	**3 741 918**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: DEBT SERVICE							
Portefeuille: Finances							
Debt Service and Interest on the Retirement Plans Account	2-110						
Permanent		6 862 000					
Total for the portfolio		6 862 000					
TOTAL FOR THE MISSION		**6 862 000**					
TOTAL OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS		**52 791 644**	**58 584**	**568 756**	**20 550**	**7 721**	**579 670**
Voted		36 908 324	58 584	568 756	20 550		571 000
Permanent		15 883 320				7 721	8 670
Not requiring appropriations							
Negative adjustment of provisions							

12 Including 3 912 936 (2003: 3 887 959) for direct debt service and 2 742 353 (2003: 2 647 790) for interest on the pension plans account.

13 Not included in budgetary estimates.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2004 *	EXPENDITURE 2003
+,(-)	+	=	(-)	(-)	=	+	=	
	57 353	6 919 353	264 064		6 655 289		6 655 289 [12]	6 583 300
	57 353	6 919 353	264 064		6 655 289		6 655 289	6 583 300
	57 353	**6 919 353**	**264 064**		**6 655 289**		**6 655 289**	**6 583 300**
	637 014 [13]	**54 663 939**	**1 663 856**	**669 273**	**52 330 810**	**215 210**	**52 546 020**	**51 031 539**
		38 127 214	1 028 372	662 973	36 435 869		36 435 869	35 580 941
	637 014	16 536 725	453 837	6 300	16 076 588		16 076 588	15 311 492
						215 210	215 210	209 785
			181 647		(181 647)		(181 647)	(70 679)

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
ASSEMBLÉE NATIONALE	89 693	88 484	70 131
PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE			
The Lobbyists Commissioner	2 338	1 643	1 233
Chief Electoral Officer - Commission de la représentation	70 456	59 833	34 413
Public Protector	7 912	7 701	6 044
Auditor General	18 618	18 605	14 695
	99 324	87 782	56 385
AFFAIRES MUNICIPALES, SPORT ET LOISIR			
Ministère des Affaires municipales, du Sport et du Loisir	1 563 984	1 555 410	37 038
Commission municipale du Québec	3 443	3 431	2 801
Régie du logement	16 104	15 997	12 311
	1 583 531	1 574 838	52 150
AGRICULTURE, PÊCHERIES ET ALIMENTATION			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	646 894	643 831	119 751
Commission de protection du territoire agricole du Québec	8 415	8 411	6 785
Régie des marchés agricoles et alimentaires du Québec	3 486	3 446	2 759
	658 795	655 688	129 295
CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE			
Conseil du trésor et Administration gouvernementale	648 426	431 209	327 789
Commission de la fonction publique	2 766	2 681	2 287
	651 192	433 890	330 076
CONSEIL EXÉCUTIF			
Ministère du Conseil exécutif	171 605	139 971	36 494
Conseil permanent de la jeunesse	787	774	534
	172 392	140 745	37 028
CULTURE ET COMMUNICATIONS			
Ministère de la Culture et des Communications	495 338	489 836	48 524
Commission de toponymie	1 181	1 181	940
Commission des biens culturels du Québec	446	446	294
Conseil supérieur de la langue française	1 574	1 573	877
Office québécois de la langue française	17 371	17 361	13 553
	515 910	510 397	64 188

* Excluding depreciation of fixed assets, which does not require appropriations.

** Depreciation expenditure is included in the "Operating" supercategory.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
18 225		128			5 748	94 232
410					91	1 734
22 478		2 942			1 018	60 851
1 657					137	7 838
3 910					515	19 120
28 455		2 942			1 761	89 543
16 054	1 431	1 497 297	3 590		2 795	1 558 205
630					47	3 478
3 686					151	16 148
20 370	1 431	1 497 297	3 590		2 993	1 577 831
37 841	(630)	486 869			6 431	650 262
1 626					353	8 764
687						3 446
40 154	(630)	486 869			6 784	662 472
18 010		31 293	54 117		11	431 220
394					31	2 712
18 404		31 293	54 117		42	433 932
18 629		84 848			996	140 967
240					7	781
18 869		84 848			1 003	141 748
26 690	596	414 026			1 466	491 302
241						1 181
152						446
686		10			11	1 584
3 579		229			358	17 719
31 348	596	414 265			1 835	512 232

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *‡	Remuneration +
DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL			
Ministère du Développement économique et régional et de la Recherche [1]	677 297	650 871	67 270
Conseil de la science et de la technologie	1 998	1 994	1 160
Investissement Québec	175 589	73 205	
	854 884	726 070	68 430
ÉDUCATION			
Ministère de l'Éducation	11 635 111	11 493 197	86 356
Commission consultative de l'enseignement privé	104	103	71
Commission d'évaluation de l'enseignement collégial	2 233	2 060	1 713
Conseil supérieur de l'éducation	2 334	2 256	1 601
	11 639 782	11 497 616	89 741
EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE			
Ministère de l'Emploi, de la Solidarité sociale et de la Famille	6 145 387	6 119 824	214 617
Conseil de la famille et de l'enfance	1 014	1 008	744
	6 146 401	6 120 832	215 361
ENVIRONNEMENT			
Ministère de l'Environnement	172 448	169 681	106 071
Bureau d'audiences publiques sur l'environnement	6 092	5 944	4 004
	178 540	175 625	110 075
FINANCES			
Ministère des Finances	7 066 990	6 742 407	44 572
Le Registraire des entreprises	23 945	21 600	15 283
	7 090 935	6 764 007	59 855
JUSTICE			
Ministère de la Justice	506 639	498 953	166 543
Comité de la rémunération des juges de la Cour du Québec et des cours municipales	200	31	31
Conseil de la justice administrative	509	427	149
Conseil de la magistrature	1 965	1 965	286
Tribunal des droits de la personne	68 286	68 019	63 267
	577 599	569 395	230 276

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[1] On March 23, 2004, under Order-in-council 222-2004, the Ministère du Développement économique et régional was re-designated the Ministère du Développement économique et régional et de la Recherche.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
39 430	(6 383)	452 381	98 173		1 708	652 579
834						1 994
	(29 330)	102 535				73 205
40 264	(35 713)	554 916	98 173		1 708	727 778
41 499	(7 941)	11 373 283			4 204	11 497 401
32						103
347					31	2 091
655					24	2 280
42 533	(7 941)	11 373 283			4 259	11 501 875
123 871	12 513	4 730 745	1 038 078		2 332	6 122 156
256		8				1 008
124 127	12 513	4 730 753	1 038 078		2 332	6 123 164
45 076	46	18 488			7 826	177 507
1 940					54	5 998
47 016	46	18 488			7 880	183 505
24 718		16 878	950	6 655 289	1 970	6 744 377
6 310	7				711	22 311
31 028	7	16 878	950	6 655 289	2 681	6 766 688
130 189	5 401	193 276	3 544		6 398	505 351
						31
278						427
1 679						1 965
4 752						68 019
136 898	5 401	193 276	3 544		6 398	575 793

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
RELATIONS AVEC LES CITOYENS ET IMMIGRATION			
Ministère des Relations avec les citoyens et de l'Immigration	148 573	148 415	83 383
Commission d'accès à l'information	4 128	4 105	3 262
Commission des droits de la personne et des droits de la jeunesse	12 884	12 868	10 082
Conseil des relations interculturelles	687	687	495
Conseil du statut de la femme	4 260	4 195	3 205
Curateur public	41 591	41 385	31 424
Office de la protection du consommateur	7 788	7 787	6 124
	219 911	219 442	137 975
RELATIONS INTERNATIONALES	113 325	110 459	54 328
RESSOURCES NATURELLES, FAUNE ET PARCS			
Ministère des Ressources naturelles, de la Faune et des Parcs	384 934	376 951	75 126
Société de la faune et des parcs du Québec	102 366	102 141	58 093
	487 300	479 092	133 219
REVENU	731 754	715 140	281 882
SANTÉ ET SERVICES SOCIAUX			
Ministère de la Santé et des Services sociaux	14 214 635	14 188 933	53 487
Agence d'évaluation des technologies et des modes d'intervention en santé	1 090	999	345
Conseil de la santé et du bien-être	1 047	1 036	591
Conseil des aînés	653	545	401
Conseil médical du Québec	622	529	297
Office des personnes handicapées du Québec	52 466	9 929	7 947
Protecteur des usagers en matière de santé et de services sociaux	3 157	3 157	1 980
Régie de l'assurance maladie du Québec	4 989 821	4 876 754	
	19 263 491	19 081 882	65 048
SÉCURITÉ PUBLIQUE			
Ministère de la Sécurité publique	888 773	886 902	421 244
Bureau du coroner	7 024	7 010	3 774
Comité de déontologie policière	1 852	1 852	1 296
Commissaire à la déontologie policière	2 784	2 783	2 257
Commission québécoise des libérations conditionnelles	2 985	2 976	2 039
Régie des alcools, des courses et des jeux	14 100	14 096	10 675
	917 518	915 619	441 285

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
36 438	4	28 590			2 431	150 846
843					38	4 143
2 786					110	12 978
192					3	690
990					34	4 229
9 951	10				2 127	43 512
1 588		75			84	7 871
52 788	14	28 665			4 827	224 269
18 064		28 039	10 028		1 158	111 617
55 937	7 878	72 768	165 242		11 999	388 950
32 405	46	11 597			7 746	109 887
88 342	7 924	84 365	165 242		19 745	498 837
125 324	194 900	124	112 910		1 374	716 514
62 243		14 073 203			1 899	14 190 832
654						999
345		100				1 036
143		1				545
232						529
1 982					190	10 119
1 177						3 157
		4 876 754				4 876 754
66 776		18 950 058			2 089	19 083 971
223 088	300	59 990	182 280		20 487	907 389
3 236						7 010
556						1 852
526						2 783
937						2 976
3 421						14 096
231 764	300	59 990	182 280		20 487	936 106

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
TRANSPORTS			
Ministère des Transports	1 409 009	1 387 102	186 679
Commission des transports du Québec	11 861	11 694	8 279
	1 420 870	1 398 796	194 958
TRAVAIL			
Ministère du Travail	25 701	25 487	13 151
Commission de l'équité salariale	5 474	5 123	3 916
Conseil consultatif du travail et de la main-d'oeuvre	373	324	203
Conseil des services essentiels	2 777	2 777	2 078
Régie du bâtiment du Québec	31 672	31 300	22 965
	65 997	65 011	42 313
TOTAL FOR THE GOVERNMENT	**53 479 144**	**52 330 810**	**2 863 999**

For details by category, see section 2, by portfolio.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation ¹ *	Total expenditure
310 057	353	389 876	500 137		116 938	1 504 040
3 414	1				615	12 309
313 471	354	389 876	500 137		117 553	1 516 349
3 935	1	8 400			631	26 118
1 207					80	5 203
121					12	336
699					65	2 842
8 250	85				1 765	33 065
14 212	86	8 400			2 553	67 564
1 508 432	**179 288**	**38 954 753**	**2 169 049**	**6 655 289**	**215 210**	**52 546 020**

SUMMARY OF TRANSFER EXPENDITURE

Fiscal year ended March 31, 2004

(in thousands of dollars)

BENEFICIARY *	Remuneration	Operating
Enterprises		
Health and social services institutions	9 157 127	3 199 271
School boards and educational institutions	8 692 482	1 028 668
Municipalities and municipal bodies		
Non-profit organizations	98 251	52 176
Individuals:		
Income security		
Health insurance	3 473 118	
Other	48 662	
Government enterprises and agencies	395 841	244 660
	21 865 481	**4 524 775**
BREAKDOWN:		
1 Assemblée nationale		
2 Personnes désignées par l'Assemblée nationale		
3 Affaires municipales, Sport et Loisir	17 750	6 469
4 Agriculture, Pêcheries et Alimentation	39 254	11 771
5 Conseil du trésor et Administration gouvernementale	28 701	
6 Conseil exécutif		
7 Culture et Communications	90 315	50 822
8 Développement économique et régional	41 493	39 139
9 Éducation	8 676 648	1 033 681
10 Emploi, Solidarité sociale et Famille	6 528	37 321
11 Environnement		
12 Finances	13 173	3 243
13 Justice	115 079	16 150
14 Relations avec les citoyens et Immigration		
15 Relations internationales		
16 Ressources naturelles, Faune et Parcs	4 527	9 676
17 Revenu		
18 Santé et Services sociaux	12 832 013	3 316 503
19 Sécurité publique		
20 Transports		
21 Travail		
	21 865 481	**4 524 775**

Total transfers for capital expenditures and the repayment of principal on borrowings contracted for capital expenditures.

* Corresponds to the entity to which these sums are ultimately destined. If the assistance is paid by an intermediary and the end beneficiary cannot be identified after a reasonable effort, the initial beneficiary is indicated.

[1] Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2004.

Capital		Interest	Support	2004	2003	
Principal	Other					
8 486	31 768	4 181	964 415	1 008 850	991 631	
274 601	14 865	274 137	177 814	13 097 815	12 298 600	
437 055	15 068	608 750	296 088	11 078 111	10 738 978	
307 446	21 311	383 139	762 323	1 474 219	1 540 151	
37 541	8 336	66 479	2 083 328	2 346 111	2 138 375	
			3 364 229	3 364 229	2 782 527	
			1 541 902	5 015 020	4 753 845	
28 937	687	130	517 809	596 225	1 122 042	
31 257	19 311	46 049	237 055	974 173	923 431	
1 125 323	**111 346**	**1 382 865**	**9 944 963**	**38 954 753**	**37 289 580**	
			128	128	139	1
			2 942	2 942	2 485	2
289 583		375 792	807 703	1 497 297	1 512 743	3
	21 193		414 651	486 869	468 789	4
	362		2 230	31 293	53 457	5
			84 848	84 848	55 837	6
31 916	4 307	39 323	197 582	414 265	392 516	7
7 669	13 654	17 425	435 536	554 916	661 935	8
425 046	15 372	599 421	623 115	11 373 283	10 972 641	9
	2 264	4	4 684 636	4 730 753	4 536 361	10
	1 883	956	15 649	18 488	16 161	11
			462	16 878	29 323	12
	523		61 524	193 276	181 194	13
			28 665	28 665	48 958	14
			28 039	28 039	23 720	15
3 359	40	6 393	60 370	84 365	90 749	16
			124	124	124	17
274 553	33 694	274 082	2 219 213	18 950 058	17 805 726	18
	133		59 857	59 990	39 210	19
93 197	17 921	69 469	209 289	389 876	389 966	20
			8 400	8 400	7 546	21
1 125 323	**111 346**	**1 382 865**	**9 944 963**	**38 954 753**	**37 289 580**	
1 236 669						

SUMMARY OF ALLOCATIONS TO A SPECIAL FUND

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Remuneration	Operating	Capital	Interest	Support	2004	2003[1]
Affaires municipales, Sport et Loisir					3 590	3 590	1 960
Conseil du trésor et Administration gouvernementale	20	52 024	1 968	105		54 117	68 512
Développement économique et régional	19 204	24 098	600		54 271	98 173	91 654
Emploi, Solidarité sociale et Famille	162 671	40 409	32 390	2 430	800 178	1 038 078	1 066 025
Finances		950				950	950
Justice	334	983			2 227	3 544	1 908
Relations avec les citoyens et Immigration							210
Relations internationales		10 028				10 028	10 323
Ressources naturelles, Faune et Parcs	60 752	42 061			62 429	165 242	157 981
Revenu	28 655	52 097	28 260	3 898		112 910	113 849
Sécurité publique	128 943	47 998	4 566	773		182 280	172 268
Transports	71 106	30 969	223 580	174 482		500 137	405 954
	471 685	**301 617**	**291 364**	**181 688**	**922 695**	**2 169 049**	**2 091 594**

[1] Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2004.

SUMMARY OF REMUNERATION BY SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Remuneration	Transfer	Allocation to a special fund	Total expenditure	Fixed assets	Total remuneration
Assemblée nationale	70 131			70 131	568	70 699
Personnes désignées par l'Assemblée nationale	56 385			56 385	443	56 828
Affaires municipales, Sport et Loisir	52 150	17 750		69 900	432	70 332
Agriculture, Pêcheries et Alimentation	129 295	39 254		168 549	1 198	169 747
Conseil du trésor et Administration gouvernementale	330 076	28 701	20	358 797		358 797
Conseil exécutif	37 028			37 028		37 028
Culture et Communications	64 188	90 315		154 503		154 503
Développement économique et régional	68 430	41 493	19 204	129 127	858	129 985
Éducation	89 741	8 676 648		8 766 389	3 610	8 769 999
Emploi, Solidarité sociale et Famille	215 361	6 528	162 671	384 560	23	384 583
Environnement	110 075			110 075	1 345	111 420
Finances	59 855	13 173		73 028	93	73 121
Justice	230 276	115 079	334	345 689	4 802	350 491
Relations avec les citoyens et Immigration	137 975			137 975	1 924	139 899
Relations internationales	54 328			54 328		54 328
Ressources naturelles, Faune et Parcs	133 219	4 527	60 752	198 498	4 406	202 904
Revenu	281 882		28 655	310 537		310 537
Santé et Services sociaux	65 048	12 832 013		12 897 061		12 897 061
Sécurité publique	441 285		128 943	570 228	1 415	571 643
Transports	194 958		71 106	266 064	5 362	271 426
Travail	42 313			42 313	867	43 180
	2 863 999	**21 865 481**	**471 685**	**25 201 165**	**27 346**	**25 228 511**

SECTION 2

Detail of revenue, appropriations, expenditure and other costs

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SECTION 2

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

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ASSEMBLÉE NATIONALE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
National Assembly own-source revenue	2 117	2 169
National Assembly shop	388	357
	2 505	2 526
Less: Amounts entered in the National Assembly own-source revenue account	2 505	2 526
Recoveries		
Prior years' expenditures	108	136
	108	136
Total own-source revenue	108	136
Total revenue	**108**	**136**

ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-20	**SECRÉTARIAT GÉNÉRAL ET SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES PARLEMENTAIRES ET INSTITUTIONNELLES**				
1. Parliamentary affairs					
Permanent [1]	5 986	1		5 655	5 334
2. Institutional affairs					
Permanent [1]	10 306	4		9 452	7 308
TOTAL	16 292	5		15 107	12 642

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-20	**SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES ADMINISTRATIVES**				
1. Technical and Administrative support					
Permanent [1]	16 888		4 090	12 796	9 055
2. Resource management support					
Permanent [1]	13 025		210	12 805	11 168
Not requiring appropriations				5 748	
TOTAL	29 913		4 300	31 349	20 223

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-20	**STATUTORY SUPPORT SERVICES FOR PARLIAMENTARIANS**				
1. Indemnities and Allocations					
Permanent [1]	8 107	274		7 817	
Permanent [2]	15 739			15 739	15 739
2. Members' Staff					
Permanent [1]	21 704	1		21 702	19 239
3. Parties' Research Services					
Permanent [1]	1 682			1 682	1 452
4. Pension Plan of the Members of the National Assembly					
Permanent [2]	836			836	836
TOTAL	48 068	275		47 776	37 266

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

[2] Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1)

TOTAL FOR THE PORTFOLIO	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Permanent	94 273	280	4 300	88 484	70 131
Not requiring appropriations				5 748	
TOTAL	**94 273**	**280**	**4 300**	**94 232**	**70 131** [1]

[1] Including 5 851 for 60 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to assist Members in the exercise of their duties as legislators and controllers of government activity, to inform Members of Parliament and citizens of the National Assembly's activities, administer the library and provide for protocol and pedagogical activities, as well as inter-parliamentary activities.

321							330
2 035		109					850
2 356		109					1 180

The objective of this program is to provide the support necessary for parliamentarians and administrative units with regard to the management of financial, human and material resources, as well as services relating to the dissemination of the debates, information technology and the security of individuals and property, along with the management of the buildings and restaurants.

3 741							2
1 637							10
5 748							
11 126							12

The objective of this program is to ensure that Members have necessary resources for carrying out their duties.

7 817							16
2 444		19					1
230							
10 491		19					17

18 225		128					1 209
5 748							
23 973		**128**					**1 209**

ASSEMBLÉE NATIONALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles			
Jean-Charles-Bonenfant Foundation	109		
Program 3 - Statutory Support Services for Parliamentarians			
Other	19		
Total Appropriations and Expenditures	**128**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
			109		109	104
5		14			19	35
5		**14**	**109**		**128**	**139**

ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	128	128	139
TOTAL FOR THE PORTFOLIO	**128**	**128**	**139**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Electoral district boundary-setting work	124	
Miscellaneous revenue		
Sales of goods and services		
Cost of transmitting information from the permanent electoral list	349	209
Miscellaneous	80	59
	429	268
Interest		
Bank accounts	72	5
Fines and forfeitures		
Miscellaneous	12	7
Recoveries		
Prior years' expenditures	209	133
Miscellaneous		30
	209	163
	722	443
Total own-source revenue	846	443
Total revenue	**846**	**443**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-22		**THE PUBLIC PROTECTOR**			
1. The Public Protector	7 863		195	7 451	5 794
Permanent [1]	250			250	250
Not requiring appropriations				137	
TOTAL	8 113		195	7 838	6 044

[1] Public Protector Act, (R.S.Q., c. P-32).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-22		**THE AUDITOR GENERAL**			
1. The Auditor General	19 124	1	506	18 605	14 695
Not requiring appropriations				515	
TOTAL	19 124	1	506	19 120	14 695

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22		**ADMINISTRATION OF THE ELECTORAL SYSTEM**			
1. Internal Management and Support					
Permanent [1]	16 123		893	13 723	10 791
Not requiring appropriations				410	
2. Commission de la représentation électorale					
Permanent [1]	204			80	
3. Electoral Activities					
Permanent [1]	56 323		407	46 030	23 622
Not requiring appropriations				608	
TOTAL	72 650		1 300	60 851	34 413

[1] Election Act, (R.S.Q., c. E-3.3).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Public Protector to consider and appraise citizens' complaints regarding government administration.

1 657						216	1
137							
1 794						216	1

The objective of this program is to enable the Auditor General to carry out an audit, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, departments and several government agencies and enterprises and to report the results of this examination to the National Assembly.

3 910							12
515							
4 425							12

The objective of this program is to enforce legislation respecting election administration and the financing of political parties.

2 932							1 507
410							
80							124
19 466		2 942					9 886
608							
23 496		2 942					11 517

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-22		**THE LOBBYISTS COMMISSIONER**			
1. The Lobbyists Commissioner	2 392		50	1 643	1 233
Not requiring appropriations				91	
TOTAL	2 392		50	1 734	1 233
TOTAL FOR THE PORTFOLIO					
Voted	29 379	1	751	27 699	21 722
Permanent	72 900		1 300	60 083	34 663
Not requiring appropriations				1 761	
TOTAL	**102 279**	**1**	**2 051**	**89 543**	**56 385**[1]

[1] Including 5 727 for 55 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to allow the Lobbyists Commissioner to oversee and control lobbying activities with those holding a public trust within parliamentary, government and municipal institutions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
410							699
91							
501							699
5 977						216	712
22 478		2 942					11 517
1 761							
30 216		**2 942**				**216**	**12 229**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Administration of the Electoral System			
Financing of Political Parties	2 942		
Total Appropriations and Expenditures	**2 942**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
		2 942			2 942	2 485
		2 942			**2 942**	**2 485**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	2 942	2 942	2 485
TOTAL FOR THE PORTFOLIO	**2 942**	**2 942**	**2 485**

AFFAIRES MUNICIPALES, SPORT ET LOISIR
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Régie du logement fees	4 564	4 163
Miscellaneous revenue		
Sales of goods and services		
Financing of certain leisure and sports sector organizations, projects and activities		300
Miscellaneous	60	49
	60	349
Less: Amount entered in specific purpose account		
Account for the financing of certain leisure and sports sector organizations, projects and activities		300
		49
Interest		
Loans to municipalities and municipal bodies	583	328
Accounts receivable	141	170
Miscellaneous	11	9
	735	507
Recoveries		
Prior years' expenditures	752	86
Prior years' subsidies	1 366	3 190
	2 118	3 276
	2 913	3 832
Total own-source revenue	7 477	7 995
Government of Canada transfers		
Other programs		
Infrastructure improvements		186
Infrastructures program	25 532	20 976
	25 532	21 162
Less: Amounts entered in specific purpose accounts		
Infrastructure improvements account		186
Account related to the Infrastructures program	25 532	20 976
Total Government of Canada transfers		
Total revenue	**7 477**	**7 995**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14		**GREATER MONTRÉAL PROMOTION AND DEVELOPMENT**			
1. Assistance for the Development of Greater Montréal	50 873			50 873	
2. Regional Activities of the Island of Montréal and of Laval	16 850			16 850	
TOTAL	67 723			67 723	
PROGRAM 2 Summary: page 1-14		**UPGRADING INFRASTRUCTURE AND URBAN RENEWAL**			
1. Construction of Water and Sewer Systems	15 752			15 752	
2. Québec Sewage Treatment Program	436 347			435 519	
3. Infrastructures	93 665			92 987	953
4. Urban Renewal and Town Renewal	6 096			5 964	299
TOTAL	551 860			550 222	1 252

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

This program seeks to promote and support the economic, cultural and social development of Greater Montréal in order to foster its progress, vitality and the broadening of its influence. Furthermore, it is intended to provide financial support for the realization of initiatives designed to further the development and promotion of the Greater Montréal area while acting as a catalyst and rallying point for the promotion of its interests. It facilitates cooperation among the numerous private and public sector partners in the area, notably concerning urban planning, ensures the consistency of government initiatives for this territory, and assumes responsibility for government policy to support local and regional development in the Montréal and Laval administrative regions.

		50 873					
		13 260	3 590				
		64 133	3 590				

This program ensures financial participation by the government to facilitate the construction of water supply and wastewater systems and municipal wastewater purification in all regions of Québec. Moreover, it allows for the provision of financial support to rebuild infrastructure in municipalities, urban communities and northerm communities particularly by the programs "Infrastructures" and "Urban Renewal and Town Improvement".

		15 752					
1		435 518				828	
322		91 712				677	1
198		5 467				132	
521		548 449				1 637	1

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22		**COMPENSATION IN LIEU OF TAXES AND FINANCIAL ASSISTANCE TO MUNICIPALITIES**			
1. Compensation in lieu of Taxes on Government Buildings	20 700			20 700	
2. Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	229 710			229 710	
3. Compensation in lieu of Taxes on Buildings of Governments of the Other Provinces, Foreign Governments and International Organizations	3 206			1 782	
4. Municipal Development	18 895			18 895	
5. Financial Support to Municipalities, Northern Villages and the Kativik Regional Government	50 863			50 863	
Permanent [1]	294				
6. Financial Measures of the Fiscal Pact	197 394			195 357	
TOTAL	521 062			517 307	

[1] Act respecting the town of Schefferville, (S.Q., 1986, c. 51)

PROGRAM 4 Summary: page 1-22		**GENERAL ADMINISTRATION**			
1. Administration	3 947	1		3 728	2 349
Permanent [1]	10			10	
2. Management	51 020		2 789	43 420	29 576
Not requiring appropriations				2 679	
TOTAL	54 977	1	2 789	49 837	31 925

[1] Executive Power Act, (R.S.Q., c. E-18).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program is intended to provide municipalities with compensation in lieu of taxes on government buildings, the health and social services and education networks, and foreign governments. It is also designed to encourage municipal amalgamation throughout Québec. Moreover, It makes it possible to grant financial and technical assistance to municipalities, northern towns and the Kativik Regional Authority. It covers support for regional county municipalities, especially from the standpoint of land use planning. It also reflects the financial measures in the fiscal pact included in the agreement reached with municipalities.

		20 700					
		229 710					
		1 782				1 424	
		18 895					
		50 863					
							294
25		195 332				2 037	
25		517 282				3 461	294

This program encompasses the Department's management. It also includes the planning, management and coordination of the resources needed to manage various departmental programs and to formulate policy. In addition, it makes it possible to ensure representation in Québec's regions in the implementation of departmental and governmental guidelines and policies concerning municipalities.

334		1 045				181	37
10							
13 261		583				1 278	3 533
2 679							
16 284		1 628				1 459	3 570

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-22	**COMMISSION MUNICIPALE DU QUÉBEC**				
1. Commission municipale du Québec	3 490		46	3 431	2 801
Not requiring appropriations				47	
TOTAL	3 490		46	3 478	2 801
PROGRAM 6 Summary: page 1-14	**HOUSING**				
1. Société d'habitation du Québec	300 260			299 829	
2. Immobilière SHQ	700			700	
TOTAL	300 960			300 529	
PROGRAM 7 Summary: page 1-22	**RÉGIE DU LOGEMENT**				
1. Régie du logement	16 304		200	15 997	12 311
Not requiring appropriations				151	
TOTAL	16 304		200	16 148	12 311

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program is geared to act with municipalities concerning territorial organization, technical regulation, investigation, trusteeship, contract allocation and recognition of tax-exempt status.

630						12	1
47							
677						12	1

The objective of this program is to facilitate Quebec citizens' access to adequate housing conditions taking into account their financial capability, the diversity of their needs and the economic and sociodemographic situation, promote the improvement of general housing conditions in Québec, and foster the development and recognition of Québec expertise in housing.

	1 431	298 398					431
		700					
	1 431	299 098					431

Due to this program, Régie du logement has the necessary resources to decide disputes between parties of residential leases, inform citizens about rights and obligations associated with a lease and to promote reconciliation between tenants and those who rent to them. Moreover, the Régie looks after the preservation of the stock of rental units in certain situations and, in these cases, assures the protection of tenants' rights.

3 686						107	
151							
3 837						107	

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 8 Summary: page 1-12		DEVELOPMENT OF SPORT AND RECREATION			
1. Promotion of Recreation and Volunteer Activities	41 385			41 159	
2. Promotion of Sports	24 478			23 821	
3. Promotion of Security and Research	1 870			1 727	
4. Administration of Sport and Recreation	6 614		58	5 764	3 861
Not requiring appropriations				116	
TOTAL	74 347		58	72 587	3 861
TOTAL FOR THE PORTFOLIO					
Voted	1 590 419	1	3 093	1 574 828	52 150
Permanent	304			10	
Not requiring appropriations				2 993	
TOTAL	**1 590 723**	**1**	**3 093**	**1 577 831**	**52 150**[1]

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[1] Including 11 553 for 111 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to promote and encourage recreation, sport and outdoor activities by supporting community organizations and specific clienteles. It also seeks to support volunteer activities, with a special focus on safety in recreational and sports activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
		41 159					226
		23 821					657
		1 727					143
1 903						215	577
116							
2 019		66 707				215	1 603
20 360	1 431	1 497 297	3 590			6 891	5 606
10							294
2 993							
23 363	**1 431**	**1 497 297**	**3 590**			**6 891**	**5 900**

AFFAIRES MUNICIPALES, SPORT ET LOISIR
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Greater Montréal Promotion and Development			
Regional Activities of the island of Montréal and of Laval	13 260	92	
Scientific equipment - Société de gestion Marie-Victorin	19 262		
Greater Montréal Development Fund	31 611		
Total for Program 1	64 133	92	
Program 2 - Upgrading Infrastructure and Urban Renewal			
Improvement of Northern Municipalities' Infrastructures	10 128		
Québec Sewage Treatment	436 347	107	
Construction of Water and Sewer Systems	1 654		
Eaux vives du Québec	14 098		
Canada-Québec 2000 Infrastructure Works	2 543		
Canada-Québec Infrastructures 94/97	74 166	11 179	
Northern Municipalities' Infrastructures	2 497		
Québec-Municipalities Infrastructures Works	3 009		
Urban Renewal and Town Improvement	5 592		
Total for Program 2	550 034	11 286	
Program 3 - Compensation in lieu of Taxes and Financial Assistance to Municipalities			
Financial Compensation for Antipollution Equipment	4 673		
Compensation in lieu of Taxes on Government Buildings of Other Provinces, Foreign Governments and International Organizations	3 206		
Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	229 710		
Compensation in lieu of Taxes on Government Buildings	20 700		
Financing of Northern Municipal Services	7 455		
Financial Measures of the Fiscal Pact	197 369		
Financial Assistance Program for Regional County Municipalities	5 990		
Neutrality Program	17 063		
Municipal Consolidation	3 895		
Supplementary Municipal Consolidation	15 000		
Subsidy to the Kativik Regional Government	3 144		
Other	12 613		
Total for Program 3	520 818		
Program 4 - General Administration			
Other	1 665		
Program 6 - Housing			
Home Improvement Assistance	28 947		
Social and community housing assistance	243 401		
Support for Development of the Québec Housing Indutry	679		
Société d'habitation du Québec - Operations	25 802		
Immobilière SHQ	700		
Total for Program 6	299 529		

EDUC	MUNI	NPO	IND	GEA	2004	2003
		13 168			13 260	19 222
19 262					19 262	19 963
236	9 467	21 566		342	31 611	30 900
19 498	9 467	34 734		342	64 133	70 085
	9 724				9 724	10 080
	435 401	10			435 518	468 095
	1 559	95			1 654	1 672
	14 098				14 098	11 008
	2 286	193			2 479	1 520
1 026	58 317	3 643			74 165	75 723
	2 336				2 336	2 102
	1 467	1 541			3 008	669
	5 467				5 467	
1 026	530 655	5 482			548 449	570 869
	4 673				4 673	4 687
	1 782				1 782	
						5 800
	229 710				229 710	239 944
	20 700				20 700	19 280
	7 380				7 380	6 372
	195 332				195 332	220 422
	5 990				5 990	5 990
	17 063				17 063	16 798
	3 895				3 895	6 381
	15 000				15 000	15 000
	3 144				3 144	2 984
	12 518	95			12 613	11 811
	517 187	95			517 282	555 469
32	111	1 485			1 628	1 968
			28 946		28 946	22 059
		128 433	114 538		242 971	205 591
				679	679	594
				25 802	25 802	24 143
				700	700	550
		128 433	143 484	27 181	299 098	252 937

AFFAIRES MUNICIPALES, SPORT ET LOISIR
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 8 - Development of Sport and Receation			
Autonomous Community Action	1 388		
Team Québec	4 207		
Kino-Québec	2 552		
Promotion of Security and Research	1 138		
Promotion of Recreational Activities	14 621		
Promotion of Sport Activities	17 063		
Support for Recreation Facilities	1 326		
Support for Multidisciplinary Agencies	25 438		
Total for Program 8	67 733		
Total Appropriations and Expenditures	**1 503 912**	**11 378**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
		1 245			1 245	
		250	3 957		4 207	
		1 005		1 547	2 552	1 470
96		386			482	
	278	14 116	1		14 395	15 472
430	189	16 443			17 062	16 671
	1 326				1 326	1 736
		25 438			25 438	26 066
526	1 793	58 883	3 958	1 547	66 707	61 415
21 082	**1 059 213**	**229 112**	**147 442**	**29 070**	**1 497 297**	**1 512 743**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	17 751	17 750	16 275
Operating	6 470	6 469	8 418
Capital	289 584	289 583	258 074
Interest	382 401	375 792	410 313
Support	807 706	807 703	819 663
TOTAL FOR THE PORTFOLIO	**1 503 912**	**1 497 297**	**1 512 743**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	3 590	3 590	1 960
TOTAL FOR THE PORTFOLIO	**3 590**	**3 590**	**1 960**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Motor vehicles		
Miscellaneous	38	40
Other		
Agri-Traçabilité registration fee	1 794	
Application for authorization - agricultural zone	544	558
Grain marketing	195	191
Marketing	105	107
Slaughterhouses and plants	156	163
Inseminators	55	56
CPTAQ declaration	92	96
Commercial fishing	116	113
Preparation and canning	52	58
Restaurant and food retail sector	7 558	7 376
Miscellaneous	108	113
	10 775	8 831
	10 813	8 871
Miscellaneous revenue		
Sales of goods and services		
Farm produce	1	122
Rental of land and buildings	64	18
Dues - Monitoring of milk use	472	471
Dues - Monitoring of poultry producer quotas	51	19
Technical assistance and support	80	98
Other assistance to farmers	1 022	1 031
Financing of certain activities in agriculture and fisheries sectors	5 500	5 250
Training, partnership and special events organization	3 675	3 283
Financing of Québec animal health improvement programs and Prime-Vert		(3)
Miscellaneous	196	170
	11 061	10 459
Less: Amounts entered in specific purpose accounts		
Financing account for certain activities in the agriculture and fisheries sectors	5 500	5 250
Training, partnership and special events organization account	3 675	3 283
Account for the financing of Québec animal health improvement programs and Prime-Vert		(3)
	1 886	1 929
Interest		
Loans to fishermen	83	78
Miscellaneous	6	20
	89	98

AGRICULTURE, PÉCHERIES ET ALIMENTATION

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	701	132
Prior years' subsidies	(587)	2 652
Miscellaneous	14	14
	128	2 798
	2 103	4 825
Total own-source revenue	12 916	13 696
Government of Canada transfers		
Other programs		
Crop insurance	373	
Crop insurance - Wildfowl plan	83	
Financing of agricultural risk management programs	256 849 [1]	121 413
	257 305	121 413
Less: Amounts entered in specific purpose account		
Account related to the financing of agricultural risk management programs	256 849 [1]	121 413
Total Government of Canada transfers	456	
Total revenue	**13 372**	**13 696**

[1] The increase is due primarily to the decline in the hog sector, the post-BSE recovery of the beef and other ruminant producers industry and additional assistance under the new federal-provincial-territorial agreement.

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION

PROGRAM 1
Summary: page 1-16

BIO-FOOD COMPANY DEVELOPMENT, TRAINING AND FOOD QUALITY

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Development of Agricultural and Bio-food Companies	207 981	1	980	206 344	48 770
2. Contribution to Fisheries and Aquaculture Companies	21 053	1	956	19 811	6 971
3. Institut de technologie agroalimentaire	18 796		502	18 278	15 562
4. Centre québécois d'inspection des aliments et de santé animale	50 383		975	48 003	22 327
5. Administration and Management Services	68 306	3	10 072	47 586	26 121
Permanent [1]	78			78	
Permanent [2]	68			67	
Permanent [3]	37				
Not requiring appropriations				6 431	
Negative adjustment of provisions [4 and 5]				(1 336)	
TOTAL	366 702	5	13 487	345 262	119 751

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Public Administration Act, (R.S.Q., c. A-6.01).
4 Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, (R.S.Q., c. M-14) for an amount of 1 123.
5 An Act respecting the financing of commercial fishing, (R.S.Q., c. F-1.3) for an amount of 213.

PROGRAM 2
Summary: page 1-16

GOVERNMENT AGENCIES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Financière agricole du Québec	305 000			305 000	
2. Commission de protection du territoire agricole du Québec	8 765		350	8 411	6 785
Not requiring appropriations				353	
3. Régie des marchés agricoles et alimentaires du Québec	3 513		27	3 446	2 759
TOTAL	317 278		377	317 210	9 544

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	683 797	5	13 864	656 879	129 295
Permanent	163			145	
Not requiring appropriations				6 784	
Negative adjustment of provisions				(1 336)	
TOTAL	**683 980**	5	**13 864**	**662 472**	**129 295** [1]

1 Including 15 349 for 164 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop the potential and improve technological performance relating to the production, processing and conservation of agri-food products in a way that respects the environment. Its objective is also to train competent people for agriculture.

6 856		150 718					656
1 986	639	10 215					283
1 651		1 065					16
5 805		19 871				1 405	
21 465							10 645
78							
	67						1
							37
6 431							
	(1 336)						
44 272	(630)	181 869				1 405	11 638

The objective of this program is to promote the profitability of agricultural operations by providing them with adequate financing to compensate for crop losses and by guaranteeing an annual revenue to agricultural producers according to certain terms and conditions. The program also seeks to promote effective marketing of agricultural and food products and preserve the vocation of arable land.

		305 000					
1 626						4	
353							
687						40	
2 666		305 000				44	

40 076	639	486 869				1 449	11 600
78	67						38
6 784							
	(1 336)						
46 938	**(630)**	**486 869**				**1 449**	**11 638**

AGRICULTURE, PÊCHERIES ET ALIMENTATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Bio-Food Company Development, Training and Food Quality			
Assistance for Research, Technology Transfer and Training	10 006	1 502	
Prime-Vert	20 475	19 366	
Development Support for Fisheries and Aquaculture Companies	10 233	5 344	
Regional Development Assistance	39 501	38 121	
Support for the Processing Sector	3 718	2 328	
Food Inspection	20 121	15 870	
Refund of Property Taxes and Compensations to Agricultural Operations	77 000	77 000	
Other	1 424	1 168	
Total for Program 1	182 478	160 699	
Program 2 - Government Agencies			
Financière agricole du Québec	305 000	253 975	
Total Appropriations and Expenditures	**487 478**	**414 674**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
2 912		5 515			9 929	12 021
		1 106			20 472	12 300
1 025		3 846			10 215	12 432
		1 375			39 496	14 340
		1 390			3 718	6 253
		4 001			19 871	30 078
					77 000	73 602
					1 168	2 763
3 937		17 233			181 869	163 789
				51 025	305 000	305 000
3 937		17 233		51 025	486 869	468 789

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	39 254	39 254	38 336
Operating	11 771	11 771	11 302
Capital	21 643	21 193	10 921
Support	414 810	414 651	408 230
TOTAL FOR THE PORTFOLIO	**487 478**	**486 869**	**468 789**

CONSEIL DU TRESOR ET ADMINISTRATION GOUVERNEMENTALE

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	710	1 016
Insurance schemes - independent organizations and special funds	5 448	2 397
Miscellaneous	(1)	1
	6 157	3 414
Interest		
Miscellaneous	(15)	
Recoveries		
Prior years' expenditures	3 626	(46)
Surplus - Special funds and agencies	9 497	
Employment Assistance - QPP	91	
Miscellaneous	1	
	13 215	(46)
	19 357	3 368
Total own-source revenue	19 357	3 368
Total revenue	**19 357**	**3 368**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAM 1

Summary: page 1-22

SECRETARIAT OF THE CONSEIL DU TRÉSOR

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Secretariat of the Conseil du trésor	75 605	73		65 182	44 838
Permanent [1]	10			10	
Not requiring appropriations				11	
TOTAL	75 615	73		65 203	44 838

[1] Executive Power Act, (R.S.Q., c. E-18)

PROGRAM 2

Summary: page 1-22

GOVERNMENT OPERATIONS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Public Service Renewal	8 087			7 111	6 127
2. Coordination and Support of Resources Management	49 069			48 314	2 413
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to E-Government	8 587				
4. Employer Contributions of the Government	239 870	176 900		46 450	46 450
Negative adjustment of provisions of sick leave and vacations				(67 974)	(67 974)
5. Fund relating to the Ice Storm	2 770				
6. Disaster Assistance Fund for Certain Areas	7 480			7 480	
7. Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and agencies	100				
TOTAL	315 963	176 900		41 381	(12 984)

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program includes appropriations aimed at establishing general human resource management policies, ensuring prescriptive and regulatory monitoring with respect to government contracts, realizing acquisition and alienation activities following the Act respecting the Service des achats du gouvernement (R.S.Q., c. S-4), ensuring the implementation of the government information highway, determining the allocation of human, financial, physical and information resources in keeping with government priorities, and making sure that government departments and agencies make efficient use of them in carrying out their programs. The program also encompasses appropriations earmarked for delivering various services to government departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
15 809		2 442	2 093			2 066	8 284
10							
11							
15 830		2 442	2 093			2 066	8 284

This program encompasses appropriations pertaining to central functions related to the development of employability and recruiting, as well as the coordination of and support for resource management, especially human resources. Moreover, the program provides funds for reconstruction programs in the regions affected by the January 1998 ice storm and the July 1996 floods. Funds are also provided to support the realization of projects aimed at electronic service delivery and the information highway. Finally, this program includes the budget relating to government contributions in its role as employer and a provision to transfer between programs or portfolios any part of an appropriation associated with the agreed-upon exchange value at the time of transfer of an asset between departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
834		150				354	622
1 357			44 544				755
							8 587
							16 520
							2 770
			7 480				
							100
2 191		150	52 024			354	29 354

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-22		**COMMISSION DE LA FONCTION PUBLIQUE**			
1. Commission de la fonction publique	2 784		17	2 681	2 287
Not requiring appropriations				31	
TOTAL	2 784		17	2 712	2 287
PROGRAM 4 Summary: page 1-22		**RETIREMENT AND INSURANCE PLANS**			
1. Civil Service Superannuation Plan Permanent [1]	32 314			25 544	25 544
2. Pension Plan of Certain Teachers Permanent [2]	26 746			26 746	
3. Government and Public Employees Retirement Plan Permanent [3]	144 077			144 077	144 077
4. Group Life Insurance for Public Employees	4 389			2 650	695
Permanent [4]	12			12	12
5. Pension Plan of Peace Officers in Correctional Services Permanent [5]	9 395			9 395	9 395
6. Pension Plan of the Judges Permanent [6]	9 348			9 348	9 348
7. Superannuation Plan of the Members of the Sûreté du Québec Permanent [7]	18 343			18 343	18 343
8. Pension Plan of Management Personnel Permanent [8]	88 521			88 521	88 521
TOTAL	333 145			324 636	295 935

[1] Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12)
[2] Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1)
[3] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10)
[4] Act granting a pension to the widow of Mr. Pierre Laporte, (S.Q., 1970, c. 6)
[5] Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2)
[6] Courts of Justice Act, (R.S.Q., c. T-16)
[7] Police Act, (R.S.Q., c. P-13.1)
[8] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1)

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

This program combines the expenditures of the Commission whose chief mission is to intervene regarding appeals lodged by public servants, to make sure the decisions affecting them are impartial and equitable, to enforce the laws and regulations related to recruitment and promotion, to rule on applications for certification of assessment methods, to produce studies, to give opinions and submit reports to the authorities and advise the Conseil du trésor when it decides to remove a job or a category of jobs from the provisions of the Public Service Act (R.S.Q., c. F-3.1.1).

394						81	5
31							
425						81	5

This program provides government contributions to certain pension and insurance plans.

							6 770
		26 746					
		1 955					1 739
		28 701					8 509

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-22	**CONTINGENCY FUND**				
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and agencies on condition that the amount added does not exceed 25% of the increased appropriation	210 969				
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation associated with remuneration	463				
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and agencies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the 2003-2004 fiscal year	178 078				
4. Provision to reallocate, with the approval of the Conseil du trésor, any portion of the appropriation applicable to activities that are to be transferred from one portfolio to another in the wake of the government reorganization announced on April 29, 2003	100				
TOTAL	389 610				
TOTAL FOR THE PORTFOLIO					
Voted	788 351	176 973	17	179 868	102 810
Permanent	328 766			321 996	295 240
Not requiring appropriations				42	
Negative adjustment of provisions of sick leave and vacations				(67 974)	(67 974)
TOTAL	**1 117 117**	**176 973**	**17**	**433 932**	**330 076** [1]

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[1] Including 8 740 for 88 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides for unplanned expenditures that may arise during administration of government programs. It also provides for any temporary lack of liquidity of departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
							210 969
							463
							178 078
							100
							389 610
18 394		4 547	54 117			2 501	428 992
10		26 746					6 770
42							
18 446		**31 293**	**54 117**			**2 501**	**435 762**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secretariat of the Conseil du trésor			
Other	3 825		
Program 2 - Government Operations			
Fonds de l'autoroute de l'information	1 331		
"Young Public Servant for a Day" Program	150		
Total for Program 2	1 481		
Program 4 - Retirement and Insurance Plans			
Public Employees Group Life Insurance Plan	3 320		1 423
Pension Plan of Certain Teachers	26 746		
Total for Program 4	30 066		1 423
Total Appropriations and Expenditures	**35 372**		**1 423**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
		2 442			2 442	1 069
						6 830
		150			150	75
		150			150	6 905
532					1 955	2 134
26 746					26 746	43 349
27 278					28 701	45 483
27 278		**2 592**			**31 293**	**53 457**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	30 066	28 701	45 483
Capital	1 727	362	3 322
Support	3 579	2 230	4 652
TOTAL FOR THE PORTFOLIO	**35 372**	**31 293**	**53 457**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	23	20	8 023
Operating	54 795	52 024	58 959
Capital	2 209	1 968	1 466
Interest	118	105	64
TOTAL FOR THE PORTFOLIO	**57 145**	**54 117**	**68 512**

CONSEIL EXÉCUTIF

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
Regionalization of financial assistance decisions to regional youth forums	25 000 [1]	
Training, partnership and special events organization		31
Miscellaneous	7	8
	25 007	39
Less: Amounts entered in specific purpose accounts		
Regionalization of financial assistance decisions to regional youth forums account	25 000 [1]	
Training, partnership and special events organization account		31
	7	8
Recoveries		
Prior years' expenditures	770	95
Prior years' subsidies	52	1 400
	822	1 495
	829	1 503
Total own-source revenue	829	1 503
Total revenue	**829**	**1 503**

1 The increase results from an agreement with the Société de gestion du Fonds jeunesse.

CONSEIL EXÉCUTIF

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION

PROGRAM 1
Summary: page 1-24

LIEUTENANT-GOVERNOR'S OFFICE

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Lieutenant-Governor's Office	1 079			1 030	531
TOTAL	1 079			1 030	531

PROGRAM 2
Summary: page 1-24

SUPPORT SERVICES FOR THE PRIME MINISTER AND THE CONSEIL EXÉCUTIF

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Office of the Prime Minister	5 878	1		5 848	4 411
Permanent [1]	558			558	
2. Secrétariat général and Greffe of the Conseil exécutif	11 575			11 216	10 110
3. Direction générale de l'administration	17 502	6	429	15 958	7 604
Not requiring appropriations				840	
4. Indemnities for the Executive Permanent [1]	1 521			1 521	1 521
5. Secrétariat à la communication gouvernementale	2 909			2 596	1 294
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects	3 250				
TOTAL	43 193	7	429	38 537	24 940

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 3
Summary: page 1-24

CANADIAN INTERGOVERNMENTAL AFFAIRS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Office of the Minister for Canadian Intergovernmental Affairs and Native Affairs	1 304		3	1 301	963
Permanent [1]	50			50	
Not requiring appropriations				22	
2. Secrétariat aux affaires intergouvernementales canadiennes	6 471	1	21	6 283	3 931
Not requiring appropriations				73	
3. Representation of Québec in Canada	1 808			1 808	932
4. Intergovernmental and Francophone Co-operation	2 331			2 331	
TOTAL	11 964	1	24	11 868	5 826

[1] Executive Power Act, (R.S.Q., c. E-18).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in her by law.

495		4					49
495		4					49

The objective of this program is to provide the Prime Minister, the Conseil exécutif and its committees with the human and technical resources needed to perform their duties.

998		439				25	4
558							
788		318				327	32
8 354						575	534
840							
1 302							313
							3 250
12 840		757				927	4 133

The objective of this program is to ensure coordination of the relations of the government of Québec with the federal government and with the governments of the other provinces of Canada.

265		73					
50							
22							
2 352						165	1
73							
876							
77		2 254					
3 715		2 327				165	1

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	

PROGRAM 4
Summary: page 1-24

NATIVE AFFAIRS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Secrétariat aux affaires autochtones	102 825		25	77 461	2 958
Permanent [1]	3			3	
Not requiring appropriations				44	
TOTAL	102 828		25	77 508	2 958

1 Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 5
Summary: page 1-24

YOUTH

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Secrétariat à la jeunesse	11 837		14	10 760	1 434
Not requiring appropriations				17	
2. Conseil permanent de la jeunesse	803		1	774	534
Not requiring appropriations				7	
TOTAL	12 640		15	11 558	1 968

PROGRAM 6
Summary: page 1-24

REFORM OF DEMOCRATIC INSTITUTIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Office of the Minister for the Reform of Democratic	818			561	348
Permanent [1]	11			11	
2. Secrétariat à la réforme des institutions démocratiques	850			675	457
TOTAL	1 679			1 247	805

1 Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	171 240	8	493	138 602	35 507
Permanent	2 143			2 143	1 521
Not requiring appropriations				1 003	
TOTAL	**173 383**	**8**	**493**	**141 748**	**37 028** [1]

1 Including 9 192 for 78 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to ensure the coordination and development of government policies and activities regarding native affairs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
1 247		73 256			888	134	24 317
3							
44							
1 294		73 256			888	134	24 317

The objective of this program is to assure the coherence of policies and initiatives concerning youth, to coordinate interdepartmental dossiers, notably the implementation of the Québec youth policy, and to follow up on commitments made at the Sommet du Québec et de la jeunesse. It also ensures information services for youth.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
880		8 446			951	96	16
17							
240						28	
7							
1 144		8 446			951	124	16

The objective of this program is to improve the representativeness of Parliament and democratic life in Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
155		58				48	209
11							
218							175
384		58				48	384

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
18 247		84 848			1 839	1 398	28 900
622							
1 003							
19 872		**84 848**			**1 839**	**1 398**	**28 900**

CONSEIL EXÉCUTIF
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Lieutenant-Governor's Office			
Other	10		
Program 2 - Support Services for the Prime Minister and the Conseil exécutif			
Governmental Mission at the ÉNAP	175		
Other	619	3	
Total for Program 2	794	3	
Program 3 - Canadian Intergovernmental Affairs			
Intergovernmental Co-operation Activities	263		
Francophone Organizations outside Québec	1 991	162	10
Other	73	3	
Total for Program 3	2 327	165	10
Program 4 - Native Affairs			
Agreement with the Cree Nation	55 590		
Agreement with the Inuit	8 000		
Native Development Fund	13 075	228	41
Native Organizations	1 610	20	100
Transfer of Oujé-Bougoumou Territories	20 000		
Total for Program 4	98 275	248	141
Program 5 - Youth			
Other	9 413	2	136
Program 6 - Reform of Democratic Institutions			
Other	73		
Total Appropriations and Expenditures	**110 892**	**418**	**287**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
2		2			4	4
175					175	175
30		547	2		582	826
205		547	2		757	1 001
49		201	13		263	507
27		1 661		131	1 991	1 707
4		66			73	108
80		1 928	13	131	2 327	2 322
		54 390			54 390	29 898
		8 000			8 000	7 000
	44	9 102			9 415	8 870
15	3	1 303		10	1 451	1 339
15	47	72 795		10	73 256	47 107
54		8 254			8 446	5 403
5	5	47	1		58	
361	**52**	**83 573**	**16**	**141**	**84 848**	**55 837**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	110 892	84 848	55 837
TOTAL FOR THE PORTFOLIO	**110 892**	**84 848**	**55 837**

CULTURE ET COMMUNICATIONS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	47	56
Courses	446	569
Storage of documents	521	492
Technical assistance and support	178	180
Training, partnership and special events organization	376	99
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	745	809
Financing of independent service units	454	551
Miscellaneous	63	49
	2 830	2 805
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	376	99
Account for the application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	745	809
Financing account for independent service units	454	551
	1 255	1 346
Interest		
Miscellaneous		1
Fines and forfeitures		
Miscellaneous	1	2
Recoveries		
Prior years' expenditures	284	31
Prior years' subsidies	178	208
	462	239
	1 718	1 588
Total own-source revenue	1 718	1 588
Total revenue	**1 718**	**1 588**

CULTURE ET COMMUNICATIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

INTERNAL MANAGEMENT, NATIONAL INSTITUTIONS AND COMMISSION DES BIENS CULTURELS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Internal Management and Support	48 351	1	1 379	41 848	28 676
Permanent[1]	10			10	
Permanent[2]	1				
Not requiring appropriations				1 196	
2. Archives nationales du Québec	14 101		152	12 420	5 792
Not requiring appropriations				260	
3. Centre de conservation du Québec	2 386		35	2 350	1 381
4. Conservatoire de musique et d'art dramatique du Québec	17 938		161	17 749	11 993
5. Commission des biens culturels du Québec	446			446	294
TOTAL	83 233	1	1 727	76 279	48 136

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-12

SUPPORT FOR CULTURE, COMMUNICATIONS AND GOVERNMENT CORPORATIONS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Cultural Action and Communications	137 636			135 461	
2. National Museums	51 890			51 890	
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	12 162			12 053	
Permanent[1]	2 104			2 104	
4. Société de développement des entreprises culturelles	54 998			54 997	
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	614			614	
6. Société de télédiffusion du Québec	62 963			62 963	
7. Conseil des arts et des lettres du Québec	72 417			72 417	
8. Bibliothèque nationale du Québec	21 059			21 058	
TOTAL	415 843			413 557	

[1] Act respecting the Société de la Place des Arts de Montréal, (R.S.Q., c. S-11.03).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop a comprehensive view of the cultural and communications activities in Québec and to formulate and manage policies, orientations and programs in matters of culture and communications. It also seeks to ensure management support services. This program also aims to promote the protection and enhancement of Québec's archival heritage, ensure the restoration of cultural property, and provide expertise and promote awareness in this regard. The objective is also to promote the teaching of performing arts through a network of conservatories. Lastly, through the Commission des biens culturels, this program provides expertise that fosters the protection and enhancement of Québec's heritage.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
13 172						2 372	2 751
10							
							1
1 196							
6 628							1 529
260							
969							1
5 756							28
152							
28 143						2 372	4 310

This program is intended to ensure support for culture and communications by offering financial assistance to various interveners and partners, agencies, institutions, municipalities and enterprises; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; make available to artists and promoters major performance facilities; foster the development of cultural and communications enterprises; ensure recognition of artists' and producers' associations and oversee labour relations in the sectors concerned; offer educational and cultural television programming; and support, throughout Québec, creativity, skills upgrading and experimentation and artistic production throughout Québec and foster its extension; offer democratic access to culture and knowledge by working with libraries and Québec documentary institutions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		135 461					2 175
		51 890					
		12 053					109
		2 104					
	596	54 401					1
		614					
		62 963					
		72 417					
		21 058					1
	596	412 961					2 286

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-12		**CHARTER OF THE FRENCH LANGUAGE**			
1. Language Policy Coordination Not requiring appropriations	2 684		1	1 902 10	682
2. Office québécois de la langue française Not requiring appropriations	18 746	1	193	18 542 358	14 493
3. Conseil supérieur de la langue française Not requiring appropriations	1 579		5	1 573 11	877
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation to undertake activities to promote the French language					
TOTAL	23 009	1	199	22 396	16 052
TOTAL FOR THE PORTFOLIO					
Voted	519 970	2	1 926	508 283	64 188
Permanent	2 115			2 114	
Not requiring appropriations				1 835	
TOTAL	**522 085**	**2**	**1 926**	**512 232**	**64 188**

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[1] Including 8 045 for 86 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program ensures the dissemination, development, quality, respect and promotion of French in all industries and the coordination and development of policies and government activities related to language issues.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
155		1 065				657	124
10							
3 820		229					10
358							
686		10					1
11							
5 040		1 304				657	135
31 338	596	412 161				3 029	6 730
10		2 104					1
1 835							
33 183	**596**	**414 265**				**3 029**	**6 731**

CULTURE ET COMMUNICATIONS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support for Culture, Communications and Government Corporations			
Bibliothèque nationale du Québec	21 059		
Commission de reconnaissance des associations d'artistes et des associations de producteurs	614		
Conseil des arts et des lettres du Québec - operation	5 602		
Conseil des arts et des lettres du Québec - assistance programs	66 815		
Musée d'Art contemporain de Montréal	7 984		
Musée de la Civilisation	16 247		
Montréal Museum of Fine Arts	15 029		
Musée national des beaux-arts du Québec	12 630		
Société de développement des entreprises culturelles - operations	5 296		
Société de développement des entreprises culturelles - assistance programs	49 105	35 847	
Société de la Place des Arts de Montréal	10 827		
Société de télédiffusion du Québec	62 963		
Société du Grand Théâtre de Québec	3 439		
Support for local and regional joint efforts	9 114		27
Support for international cooperation and development	1 299	42	
Support for the promotion of the arts, major events and Quebec-wide players	11 551	269	
Support for professional training, raising awareness and youth training	11 470	21	
Support for Heritage Development	8 548	85	
Support for reading development	16 071		
Support for Communications Development	6 107		
Support for Cultural Facilities	53 687	346	103
Support for museum institutions	15 229		
Other	4 560	125	2
Total for Program 2	415 246	36 735	132
Program 3 - Charter of the French Language			
French Language Promotion and Broadcasting	1 308		
Other	10		
Total for Program 3	1 318		
Total Appropriations and Expenditures	**416 564**	**36 735**	**132**

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
				21 058	21 058	18 541
				614	614	573
				5 602	5 602	6 112
		57 047	9 768		66 815	60 750
				7 984	7 984	9 285
				16 247	16 247	22 287
		15 029			15 029	17 237
				12 630	12 630	16 376
				5 296	5 296	6 355
		11 785	1 473		49 105	38 780
				10 718	10 718	16 236
				62 963	62 963	62 865
				3 439	3 439	3 518
38	3 912	5 137			9 114	7 069
5		922	13	292	1 274	1 920
	893	10 389			11 551	8 071
1 139	49	10 261			11 470	11 146
96	5 769	2 254	244		8 448	5 858
	2 930	13 141			16 071	12 576
	150	3 975		1 982	6 107	6 136
891	18 814	32 332	121	1 080	53 687	46 889
	830	14 399			15 229	10 175
208	9	1 783	208	175	2 510	2 068
2 377	33 356	178 454	11 827	150 080	412 961	390 823
835		418	31	10	1 294	1 683
			10		10	10
835		418	41	10	1 304	1 693
3 212	**33 356**	**178 872**	**11 868**	**150 090**	**414 265**	**392 516**

CULTURE ET COMMUNICATIONS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	90 316	90 315	67 286
Operating	50 822	50 822	72 891
Capital	38 520	36 223	47 001
Interest	39 324	39 323	41 570
Support	197 582	197 582	163 768
TOTAL FOR THE PORTFOLIO	**416 564**	**414 265**	**392 516**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Upholstering	832	751
Miscellaneous	80	76
	912	827
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	549	956
Miscellaneous		15
	549	971
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	549	956
		15
Interest		
Miscellaneous	7	32
Recoveries		
Prior years' expenditures	207	237
Prior years' subsidies	5 923	1 622
	6 130	1 859
	6 137	1 906
Total own-source revenue	7 049	2 733
Total revenue	**7 049**	2 733

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16		**DEPARTMENT ADMINISTRATION**			
1. Administration and Management Services	51 662		8 361	36 775	19 706
Permanent [1]	15			15	
Not requiring appropriations				1 708	
TOTAL	51 677		8 361	38 498	19 706

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-16		**REGIONAL AND ECONOMIC DEVELOPMENT**			
1. Development of Policies and Programs	20 923			20 428	6 033
2. Development of Industrial Sectors	10 508	2		10 185	8 743
3. Market development	7 785	11		7 468	5 123
4. Regional Development and Services to Businesses	25 268	3		23 447	19 865
5. Financial Assistance for Businesses and Partnerships	68 899			68 309	
6. Local and Regional Development Support Measures	98 567	9 442		84 983	
Permanent [1]	1 441			1 441	
Not requiring appropriations				(7 824)	
7. Specific Measures for Development of the Regions and RCM Resources	32 481			26 440	
8. Investissement Québec and its Subsidiaries	175 589			102 535	
Negative adjustment of provisions				(29 330)	
9. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students	177				
10 Provision to increase, with the approval of the Conseil du trésor, any appropriation for realizing projects to increase investments within the framework of the Private Investment and Job Creation Promotion Fund (FAIRE) program	102 611				
11 Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional development plans	100				
TOTAL	544 349	9 458		308 082	39 764

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this progam is to assure the administration of the Department and central services concerning public affairs and management support.

16 132		937				1 490	5 036
15							
1 708							
17 855		937				1 490	5 036

The objective of this program is to offer technical and financial support to enterprises and organizations for industrial, commercial, cooperative development and market development and market development for job creation. It also contains budget allocations for the support of local and regional development. Finally, it has as objective the promotion of student summer employment in Québec's public service.

14 395							495
1 442							321
2 345							306
3 582							1 818
		68 309					590
		62 087	22 896				4 142
	1 441						
	(7 824)						
		26 440					6 041
		102 535					73 054
	(29 330)						
							177
							102 611
							100
21 764	(35 713)	259 371	22 896				189 655

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES: Loans, investments, advances & others	CHARGES: Fixed assets	CHARGES: Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-16	**RESEARCH, SCIENCE AND TECHNOLOGY**				
1. Coordination and Implementation	11 966			9 319	7 800
2. Conseil de la science et de la technologie	1 998			1 994	1 160
3. Fonds de recherche en santé du Québec	70 073			70 073	
4. Fonds québécois de la recherche sur la société et la culture	43 106			43 106	
5. Fonds québécois de la recherche sur la nature et les technologies	35 513			35 513	
6. Support for Research and Innovation	60 494			59 561	
7. Centre de recherche industrielle du Québec	15 200			15 200	
TOTAL	238 350			234 766	8 960
PROGRAM 4 Summary: page 1-16	**PROMOTION AND DEVELOPMENT OF TOURISM**				
1. Tourisme Québec	75 268			75 268	
Permanent[1]	10			9	
2. Société du Centre des congrès de Québec	14 200			14 200	
3. Société du Palais des congrès de Montréal	33 399			31 399	
4. Régie des installations olympiques	25 556			25 556	
TOTAL	148 433			146 432	

1 Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	981 343	9 458	8 361	761 759	68 430
Permanent	1 466			1 465	
Not requiring appropriations				1 708	
Negative adjustment of provisions				(37 154)	
TOTAL	**982 809**	**9 458**	**8 361**	**727 778**	**68 430**

1 Including 9 683 for 96 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to implement and follow up on the Quebec Policy for Science and Innovation and to support research and training researchers, innovation, liaison and transfer, the promotion of scientific and technological careers, the transmission of knowledge and the international promotion of Québec research and innovation.

1 519						384	2 263
834							4
		70 073					
		43 106					
		35 513					
		59 561			78		855
		15 200					
2 353		223 453			78	384	3 122

This program promotes the tourism industry in Québec by guiding and coordinating government and private tourism initiatives, by stimulating and supporting the development of tourism offerings, by assuring the promotion of Québec and its tourism experiences as well as by operating and developing public facilities which are tourist attractions.

			75 268				
			9				1
		14 200					
		31 399					2 000
		25 556					
		71 155	75 277				2 001

40 249		554 916	98 164		78	1 874	199 813
15	1 441		9				1
1 708							
	(37 154)						
41 972	**(35 713)**	**554 916**	**98 173**		**78**	**1 874**	**199 814**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Other	1 260	5	
Program 2 - Regional and Economic Development			
Assistance to Certain Industrial Projects of Economic Interest	21 452	17 428	
Assistance for the Realization of Investment Projects	712	664	
Assistance for Retaining and Expandind Enterprises	927	926	
Montréal Enterprises and Innovation Centre	800		
International Telecommunications Training Centre	2 500		
Local Development Centres (integrated envelope)	43 775		
Operations of Regional Development Councils			
Contingency Development Fund	2 434		
Partnership Fund	6 568	5 684	
Private Investment and Job Creation Promotion Fund	83 800	61 283	
Regional Solidarity Funds (RSF)			
Fonds régionaux Desjardins			
Workforce Training in the Domains of Optics, Photonics and Laser	1 805	40	
Economic Development Initiatives	100		
Regional and Economic Development Agencies	2 402	208	
Gaspesian Economic Recovery Plan	4 522	2 099	
Recovery Plan for the Bas-Richelieu RCM	103		
Programs to Further Knowledge in Science and Technology			
Support Program for the Development of the Cité de l'optique for the Québec City Region	1 279	1 274	
Support Program for the Development and Diversification of Exports	7 769	6 467	
Strategic Employment Support Program	6 006	5 797	
Support Program for Cooperative Development	3 578		
Support Program for Technology Showcases	9 422	8 306	
Sociétés Innovatech			
Support for Rural Life	15 066	242	
Support for Connecting Families to the Internet	170	2	
Regional Economic Development Strategy	25 357	10 198	
Strategy to Improve Business Competitiveness	14 516	14 516	
Operating Subsidy - Investissement Québec	23 837		
Support for 3 Regional County Municipality Resources	1 200	230	
Other	13 865	7 057	
Total for Program 2	293 965	142 421	

EDUC	MUNI	NPO	IND	GEA	2004	2003
24	35	865	8		937	
					17 428	
		43			707	864
					926	1 954
		800			800	800
		2 500			2 500	1 600
		43 732			43 732	41 193
						10 061
216	253	1 799			2 268	4 921
		503			6 187	4 323
					61 283	103 174
						1 380
						2 500
653		1 112			1 805	5 550
						1 789
196		1 965	5		2 374	3 590
	206	2 217			4 522	5 913
		103			103	7 271
						3 485
		5			1 279	607
		1 224			7 691	11 591
		193			5 990	9 536
		3 578			3 578	4 377
		1 115			9 421	7 377
						700
77	13 666	988			14 973	16 717
			166		168	37 112
700	589	9 566			21 053	30 285
					14 516	12 673
				23 824	23 824	27 067
		242			472	3 000
	34	4 235		445	11 771	3 248
1 842	14 748	75 920	171	24 269	259 371	364 658

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Research, Science, Technology			
Science and Technology Skills Improvement Program	1 501		
Financial Assistance for Scientific Development	1 946	38	53
Centre de recherche industrielle du Québec	15 200		
Centre québécois de l'innovation en biotechnologie	350		
Fonds de la recherche en santé du Québec - Grants and Subsidies	65 810		
Fonds de la recherche en santé du Québec - Management subsidies	4 263		
Fonds québécois de la recherche sur la nature et les technologies - Grants	33 338		
Fonds québécois de la recherche sur la nature et les technologies - Management subsidies	2 175		
Fonds québécois de la recherche sur la société et la culture - Grants	40 376		
Fonds québécois de la recherche sur la société et la culture - Management subsidies	2 730		
Clinical Research Institute of Montréal	8 537		
Financial Assistance Program for International Scientific and Technological Co-operation	1 096	33	
Support Program for Regional Concerted-Action Initiatives in Research, Science , Technology and Innovation	1 974		
Support for Scientific and Technical Culture and Science Recreation	1 780	518	
Geonomics Support	20 791		
Assistance to Promote Technological or Technical Innovation	634	15	
Support for Liaison and Transfer Centres	14 394	1 350	
Other	7 491	1 670	
Total for Program 3	224 386	3 624	53
Program 4 - Promotion and Development of Tourism			
Régie des installations olympiques	25 556		
Société du Centre des congrès de Québec	14 200		
Société du Palais des congrès de Montréal	33 399		
Total for Program 4	73 155		
Total Appropriations and Expenditures	**592 766**	**146 050**	**53**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
717		747	37		1 501	1 703
421		1 284	150		1 946	2 348
				15 200	15 200	15 700
		350			350	
				65 810	65 810	70 785
				4 263	4 263	4 363
				33 338	33 338	35 909
				2 175	2 175	2 176
				40 376	40 376	43 498
				2 730	2 730	2 730
		8 536			8 536	8 536
868		144		51	1 096	1 318
625		1 324		25	1 974	2 449
38	5	1 219			1 780	3 323
		20 791			20 791	10 000
		51	568		634	568
1 328		11 716			14 394	16 375
1 943		2 315		631	6 559	7 920
5 940	5	48 477	755	164 599	223 453	229 701
				25 556	25 556	22 062
				14 200	14 200	15 000
				31 399	31 399	30 514
				71 155	71 155	67 576
7 806	**14 788**	**125 262**	**934**	**260 023**	**554 916**	**661 935**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	41 507	41 493	37 748
Operating	39 139	39 139	40 160
Capital	21 518	21 323	29 486
Interest	18 400	17 425	14 231
Support	472 202	435 536	540 310
TOTAL FOR THE PORTFOLIO	**592 766**	**554 916**	**661 935**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	19 204	19 204	19 008
Operating	24 098	24 098	27 678
Capital	600	600	600
Support	54 271	54 271	44 368
TOTAL FOR THE PORTFOLIO	**98 173**	**98 173**	**91 654**

EDUCATION

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
Recoveries from third parties	5 738	6 313
Training partnership and special events organization	189	149
Miscellaneous	6	4
	5 933	6 466
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	189	149
	5 744	6 317
Interest		
Student loans	26 820	25 966
Recoveries		
Prior years' expenditures	1 007	582
Prior years' subsidies	844	33
Amounts paid out as indemnities	300	121
Scholarships	27 068	23 133
	29 219	23 869
	61 783	56 152
Total own-source revenue	61 783	56 152
Government of Canada transfers		
Other programs		
Teaching of Native children	94 616	87 645
Bursaries to French-speaking students		(68)
Basic Literacy Program	2 176	3 017
Instruction in the language of the minority and second language instruction	15 089	8 715
Training in federal penitentiaries	3 093	4 327
Financing of millennium scholarships	71 670	73 351
	186 644	176 987
Less: Amounts entered in specific purpose accounts		
Basic Literacy Program account	2 176	3 017
Instruction in the language of the minority and second language instruction account	15 089	8 715
Training in federal penitentiaries account	3 093	4 327
Account for the financing of millennium scholarships	71 670	73 351
Total Government of Canada transfers	94 616	87 577
Total revenue	**156 399**	**143 729**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-14	**ADMINISTRATION AND CONSULTING**				
1. Administration	10 824	2	60	10 304	5 603
Permanent [1]	56			56	
Not requiring appropriations				162	
2. Management Services	33 199		421	30 889	13 929
Permanent [2]	4				
Not requiring appropriations				506	
3. Administration of Pre-school, Primary and Secondary Education	33 128		362	30 985	25 225
Not requiring appropriations				430	
4. Higher Education Administration	8 951		85	8 854	8 119
Not requiring appropriations				95	
5. Administration of Professional and Technical Training and of Continuing Education	7 923		95	7 501	6 830
Not requiring appropriations				83	
6. Information and Communications	45 024		9 721	24 705	13 581
Permanent [2]	24				
Not requiring appropriations				2 304	
7. Conseil supérieur de l'éducation	2 347		13	2 256	1 601
Not requiring appropriations				24	
8. Commission d'évaluation de l'enseignement collégial	2 258		25	2 060	1 713
Not requiring appropriations				31	
TOTAL	143 738	2	10 782	121 245	76 601

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-14	**TOURISM AND HOTEL INDUSTRY TRAINING**				
1. Institut de tourisme et d'hôtellerie du Québec	17 069			17 057	
TOTAL	17 069			17 057	

The objective of this program is to administer all programs of the Department, except for financial assistance for education. It also supports the activities of the education networks by providing the services necessary to carry out their mandates. This program also assures the operation of consulting and evaluation agencies in the education domain.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
2 154		2 547				311	147
56							
162							
16 960						1 749	140
							4
506							
5 470		290				1 660	121
430							
735							12
95							
671						289	38
83							
11 124						71	10 527
							24
2 304							
655							78
24							
347							173
31							
41 807		2 837				4 080	11 264

The objective of this program is to provide vocational and technical training activities in the hotel, restaurant and tourism fields. It also supports research and provides technical assistance and services in these fields.

		17 057					12
		17 057					12

ÉDUCATION

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-14		**FINANCIAL ASSISTANCE FOR EDUCATION**			
1. Scholarships Provided with Loans	251 336			251 366	
2. Interest and Bank Repayments	174 855	114 802		40 257	
Permanent [1]	67 242			67 242	
Négative adjustment of provisions				(75 183)	
3. Other Scholarships	9 507			9 275	
4. Administration of Financial Assistance for Education	31 493	1	12 078	17 501	13 140
Not requiring appropriations				624	
TOTAL	534 463	114 803	12 078	311 082	13 140
1 Financial Administration Act, (R.S.Q., c. A-6.001).					
PROGRAM 4 Summary: page 1-14		**PRE-SCHOOL, PRIMARY AND SECONDARY EDUCATION**			
1. School Boards	5 468 607			5 468 607	
2. Special Status School Boards	174 372			174 372	
3. Debt Service of School Boards	569 246			569 246	
4. Private Education	347 380			347 380	
5. Support for Education Partners	42 934			42 913	
6. School Transportation Assistance	270 176			270 176	
TOTAL	6 872 715			6 872 694	
PROGRAM 5 Summary: page 1-14		**HIGHER EDUCATION**			
1. CEGEPs	1 208 448			1 208 233	
2. Universities	1 770 601			1 770 601	
3. Private College Education	80 369			80 369	
4. Debt Service of CEGEPs	198 721			198 421	
5. Debt Service of Universities	256 800			256 800	
6. Support for Education Partners	6 300			6 291	
TOTAL	3 521 239			3 520 715	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program promotes access to post-secondary studies and to vocational training at the high school level by providing financial support to students in need.

		251 366					
		40 257					19 796
	67 242						
	(75 183)						
		9 275					232
4 361						849	1 064
624							
4 985	(7 941)	300 898				849	21 092

The objective of this program is to make education and educational support services available to pupils at these levels by providing school boards, private institutions and various agencies with the necessary financial resources for their operation and development. It also includes the financial resources allocated to school transportation.

		5 468 607					
		174 372					
		569 246					
		347 380					
		42 913					21
		270 176					
		6 872 694					21

This program gives post-secondary students access to educational services and teaching support by providing funding for the activities of public and private institutions. This program also provides funding to support university research.

		1 208 233					215
		1 770 601					
		80 369					
		198 421					300
		256 800					
		6 291					9
		3 520 715					524

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 6 Summary: page 1-14		**RETIREMENT PLANS**			
1. Teachers Pension Plan Permanent [1]	100 303			79 234	
2. Government and Public Employees Retirement Plan Permanent [2]	487 119			464 925	
3. Pension Plan of Management Personnel Permanent [3]	114 923			114 923	
TOTAL	702 345			659 082	

[1] Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11).

[2] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10)

[3] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1)

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	11 021 898	114 805	22 860	10 846 419	89 741
Permanent	769 671			726 380	
Not requiring appropriations				4 259	
Negative adjustment of provisions				(75 183)	
TOTAL	**11 791 569**	**114 805**	**22 860**	**11 501 875**	**89 741** [1]

[1] Including 11 058 for 114 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides government contributions to retirement plans applicable to employees in the education networks.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		79 234					21 069
		464 925					22 194
		114 923					
		659 082					43 263
42 477		10 714 201				4 929	32 885
56	67 242	659 082					43 291
4 259							
	(75 183)						
46 792	**(7 941)**	**11 373 283**				**4 929**	**76 176**

ÉDUCATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Administration and Consulting			
Other	3 031		
Program 2 - Tourism and Hotel Industry Training			
Institut de tourisme et d'hôtellerie du Québec	17 069		
Program 3 - Financial Assistance for Education			
Grants Following Loans	251 366		
Bank Interest and Reimbursement	56 746		
Other	9 507		
Total for Program 3	317 619		
Program 4 - Pre-school, Primary and Secondary Education			
Employer Negotiating Committees	14 030		
Operations			
Pre-school Education and Public Primary and Secondary Instruction	5 642 979		
Private Primary and Secondary Education	347 380		
Community Action Program	24 317		
Debt Service			
Pre-school Education and Public Primary and Secondary Instruction	569 246		
School Transportation	270 176		
Other	4 587		
Total for Program 4	6 872 715		
Program 5 - Higher Education			
Operations			
Private College Education	80 369		
Public College Education	1 208 448		
University Education	1 770 601		
Debt Service			
Public College Education	198 721		
University Education	256 800		
Other	6 300		
Total for Program 5	3 521 239		
Program 6 - Retirement Plans			
Government and Public Employees Retirement Plan	487 119		
Teachers Pension Plan	100 303		
Pension Plan of Management Personnel	114 923		
Total for Program 6	702 345		
Total Appropriations and Expenditures	**11 434 018**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
1 956		802	79		2 837	2 565
				17 057	17 057	15 410
			251 366		251 366	223 301
			40 257		40 257	39 391
			9 275		9 275	7 207
			300 898		300 898	269 899
		14 030			14 030	15 208
5 642 979					5 642 979	5 462 605
347 380					347 380	331 178
		22 175	2 121		24 296	12 997
569 246					569 246	515 510
270 176					270 176	419 926
732				3 855	4 587	15 242
6 830 513		36 205	2 121	3 855	6 872 694	6 772 666
80 369					80 369	79 557
1 208 233					1 208 233	1 181 010
1 770 601					1 770 601	1 615 047
198 421					198 421	186 922
256 800					256 800	254 686
3 793		2 407	81	10	6 291	6 211
3 518 217		2 407	81	10	3 520 715	3 323 433
464 925					464 925	395 597
79 234					79 234	83 013
114 923					114 923	110 058
659 082					659 082	588 668
11 009 768		**39 414**	**303 179**	**20 922**	**11 373 283**	**10 972 641**

EDUCATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	8 720 139	8 676 648	8 054 054
Operating	1 033 681	1 033 681	1 202 651
Capital	440 496	440 418	391 752
Interest	599 642	599 421	582 136
Support	640 060	623 115	742 048
TOTAL FOR THE PORTFOLIO	**11 434 018**	**11 373 283**	**10 972 641**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Case studies	102	62
Miscellaneous revenue		
Sales of goods and services		
Collection charges	3 094	2 407
Training, partnership and special events organization	9	
Miscellaneous	3	6
	3 106	2 413
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	9	
	3 097	2 413
Interest		
Employment Assistance	20 314	21 101
Fines and forfeitures		
Charges - Cheques without sufficient funds	432	428
Recoveries		
Prior years' expenditures	472	344
Prior years' subsidies	3 091	1 564
Employment Assistance	69 993	61 158
Employment Assistance - QPP	3 803	4 119
Employment Assistance - Support payments	24 631	25 733
Employment Assistance - Warrantors in default	7 591	8 349
Miscellaneous	13	19
	109 594	101 286
	133 437	125 228
Total own-source revenue	133 539	125 290
Government of Canada transfers		
Other programs		
Labour market agreement	656 939	655 760
Financing of pilot projects for older workers	7 027	2 254
	663 966	658 014
Less: Amounts entered in specific purpose account		
Account for the financing of pilot projects for older workers	7 027	2 254
Total Government of Canada transfers	656 939	655 760
Total revenue	**790 478**	**781 050**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

EMPLOYMENT ASSISTANCE MEASURES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Emploi-Québec	944 107			944 107	
2. Employment Policies	1 832			1 776	1 458
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for projects promoting employment assistance, insertion and training					
TOTAL	945 939			945 883	1 458

PROGRAM 2
Summary: page 1-20

FINANCIAL ASSISTANCE MEASURES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Management of the Income Security Network	186 842		7	181 619	118 767
2. Income Security Policies	6 447			6 172	3 657
3. Employment Assistance	2 742 139	199		2 735 694	
Permanent [1]	9 062			9 062	
4. Management of Destitution	28 114			28 114	
5. Parental Wage Assistance Program	30 112			30 112	
6. Office de la sécurité du revenu des chasseurs et piégeurs cris	17 777			17 777	
7. Action emploi	24 170			24 170	
8. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the creation of projects fostering the conversion of financial assistance benefits into employment assistance measures					
TOTAL	3 044 663	199	7	3 032 720	122 424

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program funds Emploi-Québec and the Commission des partenaires du marché du travail (CPMT). Emploi-Québec is Québec's public employment service responsible for labour market information, placement and active employment measures relating to the active labour market policy at the national, regional, local and sector levels. It is also responsible for the Act to foster the development of manpower training (R.S.Q., c. D-7.1) and the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5). The program also aims to develop employment policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
			944 107				
318						49	7
318			944 107			49	7

The objective of this program is to make financial assistance services accessible to all citizens who request them, and can prove the need, through the income security network and that of the city of Montréal. More specifically, it enables individuals to receive assistance of last resort based on the difference between their resources and essential needs. The program also provides low-income individuals with dependent children with a supplement based on their employment income to encourage them to remain or enter the labour market. Moreover, this program seeks to promote lasting employment integration for long-term beneficiaries of employment assistance by offering then temporary supplements to their employment income. Furthermore, the program provides the Office de la sécurité du revenu des chasseurs et piégeurs cris with the amounts required to support their traditional activities as members of that community. It also provides appropriations to finance the Fonds Québécois d'initiatives sociales. Lastly, it aims to develop income security policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
61 849		960	43			5 155	61
657		1 225	633			275	
		2 709 659	26 035			101	6 145
	9 062						
		28 114					
		30 112					
		17 777					
		24 170					
62 506	9 062	2 812 017	26 711			5 531	6 206

(in thousands of dollars)

PROGRAM 3
Summary: page 1-20

MANAGEMENT SUPPORT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Administration	16 155	2	3	15 516	10 378
Permanent [1]	59			59	
2. Management Services	166 142	1	222	156 873	40 177
Not requiring appropriations				2 332	
3. Collection Centre	14 079		3	12 347	11 014
Permanent [2]	8			8	
4. Planning and Citizen Services	24 975		4	24 366	11 965
TOTAL	221 418	3	232	211 501	73 534

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 4
Summary: page 1-20

ASSISTANCE MEASURES FOR FAMILIES AND CHILDREN

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Management of Family and Child Services	15 565			15 249	13 074
2. Family Policies	6 291		2	6 253	4 127
3. Financial Support for Early Childhood Centres and Other Child Care Services	1 303 493			1 302 119	
Permanent [1]	355			355	
4. Debt Service for Early Childhood Centres					
5. Retirement Plan for Employees Working in the Child-care Services Sector	36 000			35 735	
6. Financial Support for Community Organizations Working with Families	6 478			6 227	
7. Family Benefits	561 690			556 100	
Permanent [1]	3 413			3 096	
8. Maternity Allowances	6 919			6 918	
9. Conseil de la famille et de l'enfance	1 014			1 008	744
TOTAL	1 941 218		2	1 933 060	17 945

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, administer and coordinate human, information, material and financial resources essential to the management of programs. Moreover, it allows payments to Tribunal administratif du Québec in order to support causes related to the Department. This program also provides financing for planning activities and departmental coordination, and for services to the citizen.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 632		789	2 717			626	8
59							
52 584			64 112			5 165	3 881
2 332							
1 333						1 000	729
8							
2 567		9 403	431			559	46
60 515		10 192	67 260			7 350	4 664

The objective of this program is to develop and foster access to quality childcare services. It therefore assures financing of the management of services to family and children, elaboration of family policies, financial support for childcare centres and other day care services. Moreover, it has as objective to provide for the financing of childcare centre debt service as well as the Retirement Plan for Employees Working in the child-care Services Sector. It provides financial support to community organizations working with families, allows for payment of family benefits and maternity allowances. It assures the operation of the Conseil de la famille et de l'enfance.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
980		1 195					316
1 884		242					36
		1 302 119					1 374
	355						
		35 735					265
		6 227					251
		556 100					5 590
	3 096						317
		6 918					1
256		8					6
3 120	3 451	1 908 544					8 156

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
TOTAL FOR THE PORTFOLIO					
Voted	6 140 341	202	241	6 108 252	215 361
Permanent	12 897			12 580	
Not requiring appropriations				2 332	
TOTAL	**6 153 238**	**202**	**241**	**6 123 164**	**215 361**[1]

[1] Including 21 111 for 242 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
124 060		4 730 753	1 038 078			12 930	18 716
67	12 513						317
2 332							
126 459	**12 513**	**4 730 753**	**1 038 078**			**12 930**	**19 033**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Financial Assistance Measures			
Action emploi	24 170		
Parental Wage Assistance Program (PWAP)	30 112		
Employment Insurance	2 715 804		
Management of Destitution	28 114		
Office de la sécurité du revenu des chasseurs et piégeurs cris	17 777		
Other	2 246		
Total for Program 2	2 818 223		
Program 3 - Management Support			
Departmental Assistance for Innovation and Experimentation Fund	747		
Tribunal administratif du Québec	8 717		
Other	758	3	
Total for Program 3	10 222	3	
Program 4 - Assistance Measures for Families and Children			
Family Allowance	486 428		
Handicapped Child Allowance	40 662		
Maternity Allowances	6 919		
Retirement Plan for Employees Working in the Child-care Services Sector	36 000		
Administrative Support	34 600		
Annual Grants for Child Care Centres	205 639	205 351	
Subsidies to Agencies and Associations	7 566		
Grants to Partners and Special Projects	361		
Development and Investment Grants	2 829		
Operations Grants for Early Childhood Centres	1 095 015		
Other	18		
Total for Program 4	1 916 037	205 351	
Total Appropriations and Expenditures	**4 744 482**	**205 354**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
			24 170		24 170	34 487
			30 112		30 112	31 362
		8 900	2 700 759		2 709 659	2 655 752
			28 114		28 114	29 172
			16 921	856	17 777	16 687
		2 185			2 185	1 944
		11 085	2 800 076	856	2 812 017	2 769 404
		718			718	1 317
				8 717	8 717	8 661
		754			757	1 096
		1 472		8 717	10 192	11 074
			480 838		480 838	513 871
			40 662		40 662	38 430
			6 918		6 918	7 350
			35 735		35 735	
				34 600	34 600	23 908
					205 351	183 287
		7 145		325	7 470	4 147
		194			194	1 357
		2 736			2 736	7 849
		1 094 032			1 094 032	974 278
		8			8	1 406
		1 104 115	564 153	34 925	1 908 544	1 755 883
		1 116 672	**3 364 229**	**44 498**	**4 730 753**	**4 536 361**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	6 528	6 528	6 938
Operating	37 321	37 321	26 537
Capital	2 347	2 264	6 969
Interest	4	4	
Support	4 698 282	4 684 636	4 495 917
TOTAL FOR THE PORTFOLIO	**4 744 482**	**4 730 753**	**4 536 361**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	162 671	162 671	170 497
Operating	40 409	40 409	42 145
Capital	32 685	32 390	34 275
Interest	2 430	2 430	2 392
Support	800 178	800 178	816 716
TOTAL FOR THE PORTFOLIO	**1 038 373**	**1 038 078**	**1 066 025**

ENVIRONNEMENT

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Water resources		
Certification of private and municipal laboratories	508	381
Water supply	369	267
Dam Safety	1 087	760
	1 964	1 408
Other		
Depollution attestations	520	1 228
Environmental protection fees	746	807
Miscellaneous	1	1
	1 267	2 036
	3 231	3 444
Miscellaneous revenue		
Sales of goods and services		
Form, documentation and information	60	59
Land and buildings	187	188
Rental and concessions	795	796
Recoveries from third parties	8	59
Management of public dams	1 142	847
Training partnership and special events organization	714	92
Gains on sale immoveables	79	66
Environmental sustainable development initiative financing	[1]	10 000
Financing of independent service units	2 511	2 879
Miscellaneous	42	1
	5 538	14 987
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	714	92
Account for environmental sustainable development initiative financing	[1]	10 000
Financing account for independent service units	2 511	2 879
	2 313	2 016
Interest		
Miscellaneous	36	34
Fines and forfeitures		
Offences under miscellaneous legislation	281	229
Miscellaneous	1	
	282	229
Recoveries		
Prior years' expenditures	156	314
Prior years' subsidies	544	33
	700	347
	3 331	2 626
Total own-source revenue	6 562	6 070

[1] The decrease results from a non-recurring agreement, in 2002-2003, with the Fonds d'action québécois pour le développement durable.

ENVIRONNEMENT
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Government of Canada transfers		
Other programs		
Surface water surveys	200	200
Climate networks in Québec	203	207
James Bay environment and regional water treatment plan	174	222
St. Lawrence Action Plan		1 150
Miscellaneous	38	
Total Government of Canada transfers	615	1 779
Total revenue	**7 177**	**7 849**

ENVIRONNEMENT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16	**ENVIRONMENTAL PROTECTION**				
1. Environmental Policies for Industrial Settings, Climate Change and Sustainable Development	14 622		165	14 326	9 741
2. Environmental Policies Concerning Water, Agricultural Activities and Municipal Activities	10 601		79	10 200	6 212
3. Environmental Evaluations and Coordination	20 209	3	260	19 760	9 410
4. Environmental Protection and Restoration	57 227	2	1 103	55 721	40 421
5. Centre d'expertise en analyse environmentale du Québec	7 005	2	1 589	5 401	5 095
6. Centre d'expertise hydrique du Québec	17 748	12	5 031	11 947	8 068
Permanent [1]	153			153	124
7. Administration	8 200		98	7 681	6 167
Permanent [2]	11			11	
8. Management Services	49 107		4 082	44 435	20 833
Permanent [3]	46			46	
Permanent [4]	83				
Not requiring appropriations				7 826	
TOTAL	185 012	19	12 407	177 507	106 071

1 Public Curator Act, (R.S.Q., c. C-81).
2 Executive Power Act, (R.S.Q., c. E-18).
3 Financial Administration Act, (R.S.Q., c. A-6.001).
4 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2 Summary: page 1-16	**BUREAU D'AUDIENCES PUBLIQUES SUR L'ENVIRONNEMENT**				
1. Bureau d'audiences publiques sur l'environnement	6 167		73	5 944	4 004
Not requiring appropriations				54	
TOTAL	6 167		73	5 998	4 004
TOTAL FOR THE PORTFOLIO					
Voted	190 886	19	12 480	175 415	109 951
Permanent	293			210	124
Not requiring appropriations				7 880	
TOTAL	**191 179**	**19**	**12 480**	**183 505**	**110 075** [1]

1 Including 10 725 for 113 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure, within a framework of sustainable development, the protection of the environment by formulating and implementing policies and programs aimed at preventing, reducing or eliminating water soil and air pollution, restoring sites, and protection of environments and resources.

1 091		3 494				131	
1 243		2 745				322	
1 510		8 840				186	
12 144		3 156				401	
306						13	
3 879						600	158
29							
1 261		253				421	
11							
23 602						590	
	46						83
7 826							
52 902	46	18 488				2 664	241

The Bureau d'audiences publiques sur l'environnement is responsible for the dissemination of information and holding public meetings with regard to the examination process and environmental impact of development projects.

1 940						150	
54							
1 994						150	

46 976		18 488				2 814	158
40	46						83
7 880							
54 896	**46**	**18 488**				**2 814**	**241**

ENVIRONNEMENT
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Environmental Protection			
Air Purification	159		
Contaminated Land Rehabilitation Program	2 839		
Support Program for Community Enterprises involved with Waste Management	2 062		
Province-wide Program for the Development of a private Network of Protected Areas	693		
Partnership Program for Private Stewardship			
St. Lawrence Vision 2000	322		
Support for Environmental Management in Agricultural Areas	576		
Support for Municipal Bodies - Waste Management Plans	1 945		
Support for Environnemental Agencies	6 360		
Subsidies for Environmental Research and Development	809		
Other	2 723		
Total for Program 1	18 488		
Total Appropriations and Expenditures	**18 488**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
5	35	119			159	1 948
	2 839				2 839	2 456
		2 062			2 062	2 315
5		688			693	
						789
		322			322	511
		576			576	305
106	507	1 332			1 945	1 960
	2 360	4 000			6 360	978
676		133			809	678
107	1 451	1 118	47		2 723	4 221
899	7 192	10 350	47		18 488	16 161
899	**7 192**	**10 350**	**47**		**18 488**	**16 161**

ENVIRONNEMENT

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Capital	1 883	1 883	1 478
Interest	956	956	381
Support	15 649	15 649	14 302
TOTAL FOR THE PORTFOLIO	**18 488**	**18 488**	**16 161**

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Income and property taxes		
Contributions to the Health Services Fund		
Employer contributions	4 491 189 [1]	3 931 820
Personal contributions	157 506 [2]	136 300
	4 648 695	4 068 120
Duties and permits		
Other		
Insurance companies	9	267
Creation of deposit institutions	57	34
Creation of and amendments to corporations	9 079	8 746
Legal of enterprises advertising	33 278	32 604
Companies' annual reports	32	43
Miscellaneous	68	39
	42 523	41 733
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	142	144
Contributions from trust and savings companies	706	757
Contributions from insurance companies	4 964	5 665
Cost of inspecting deposit institutions	93	59
Broker's and real estate agents' dues	152	173
Cooperatives' and financial services' dues	1 857	2 303
Loan guarantees - Government corporations	171 902 [3]	193 769
Financing of the Race Horse Industry Recovery Plan	[4]	22 981
Miscellaneous	36	19
	179 852	225 870
Less: Amount entered in specific purpose account		
Account for the financing of the Race Horse Industry Recovery Plan		22 981
	179 852	202 889
Interest		
Bank accounts	1 067	1 238
Government of Canada account	4	122
Survivors pension plan fund	(7 276)	(14 525)
Miscellaneous	3	7
	(6 202)	(13 158)
Fines and forfeitures		
Legal deposits	781	464
Seizure of money - drugs and narcotics		4 110
Miscellaneous	39	40
	820	4 614

[1] The increase is due to a pay hike and an increase in the number of jobs for 2003.

[2] The increase results from the rise in revenue from sources other than employment.

[3] The decrease is due to the drop in the levels of borrowings guaranteed by the Gouvernement du Québec.

[4] The decrease is due to the end of the agreement with Loto-Québec.

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004		2003
Miscellaneous revenue (cont'd)			
Recoveries			
Prior years' expenditures	14 408		15 540
Prior years' subsidies		5	11 805
Appropriation of balances - dormant accounts	179		226
	14 587		27 571
	189 057		221 916
Revenue from Government enterprises			
Société des alcools du Québec	570 000	6	540 000
Loto-Québec	1 493 000	6 7	1 311 000
Hydro-Québec	965 000	6 8	763 000
Other		6 9	10 000
	3 028 000		2 624 000
Total own-source revenue	7 908 275		6 955 769
Government of Canada transfers			
Equalization payments	4 064 620	B	5 314 612
Canadian health and social programs transfer	4 202 803	C	2 641 243
Other transfers related to fiscal arrangements	63 744	D	33 580
Other programs	(76 591)	E	(59 858)
Total Government of Canada transfers	8 254 576		7 929 577
Total revenue	**16 162 851**		**14 885 346**

5 The decrease is due primarily to the adjustment, in 2002-2003, of subsidies after two major projects were dropped: NASDAQ Canada Inc. and the Montréal Exchange — 9 000 and 2 700 respectively.

6 Balance of the Government's share in the results:

	2004		2003
Société des alcools du Québec	828		379
Loto-Québec	(100 018)	7	41 769
Hydro-Québec	1 084 134		1 077 000
Other	(198 226)	A	18 721
	786 718		1 137 869
Dividends declared	3 028 000		2 624 000
	3 814 718		**3 761 869**

7 The variation is partially due to the distribution of 100 000 of its accumulated surpluses.

8 The increase is due primarily to a rise in the Société's net profits following a significant decrease in finance charges.

9 The variation is due to the payment, in 2002-2003, of a 10 000 dividend by the Corporation d'hébergement du Québec.

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004		2003
A) Other			
Capital financière agricole inc.	(824)		
Commission de la santé et de la sécurité du travail		10	680 160
Corporation d'hébergement du Québec	29 289	9, 11	5 540
Financement-Québec	13 058		8 967
Fonds d'indemnisation du courtage immobilier	373		406
Immobilière SHQ	7 120		3 829
IQ Immigrants Investisseurs inc.	5 215		2 854
Régie de l'assurance-dépôt du Québec	26 936		26 699
Société de développement de la Baie James	119		(175)
Société de l'assurance automobile du Québec	155 185	12	(270 450)
Société des établissements de plein air du Québec	(885)		1 109
Société générale de financement du Québec	(358 541)		(339 025)
Société Innovatech du Grand Montréal	(40 277)	13	(79 642)
Société Innovatech du Sud du Québec	(11 247)		(10 898)
Société Innovatech Québec et Chaudière-Appalaches	(15 265)		(10 899)
Société Innovatech Régions Ressources	(8 482)		246
	(198 226)		**18 721**
B) Equalization payments			
2003-2004	4 144 689		
2002-2003	(70 742)		4 885 854
2001-2002	(39 115)		202 784
2000-2001	29 788		111 246
1999-2000 and years previous			114 728
	4 064 620		**5 314 612**
C) Canadian health and social programs transfer			
Total entitlements			
2003-2004	8 564 510		
2002-2003	19 937		8 251 535
2001-2002	31 448		(23 215)
2000-2001	9 220		(17 706)
1999-2000			25 098
	8 625 115		8 235 712
Tax transfer			
2003-2004	(3 633 560)		
2002-2003	(5 841)		(3 477 110)
2001-2002	46 270		32 400
2000-2001	2 321		26 006
1999-2000			3 223
	(3 590 810)		(3 415 481)

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[10] The decrease is due to the change in status of the entity, whose activities were transferred to a social utility trust, the Fonds de la santé et de la sécurité, on January 1, 2003. This trust is not included in the reporting entity.

[11] The variation is also due to the increase in rental income in 2003-2004.

[12] The increase is primarily due to the transfer of the insurance mission, which henceforth constitutes a trust estate, to a social utility trust, the Fonds d'assurance automobile du Québec. This trust is not included in the reporting entity.

[13] The variation is due primarily to the decline in investment-related expenses, notably on the permanent decline in value of capital stock investments.

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
C) Canadian health and social programs transfer (cont'd)		
Special abatement (13.5 personal income tax points)		
2003-2004	(2 586 872)	
2002-2003	(24 068)	(2 410 268)
2001-2002	48 585	27 345
2000-2001	6 302	(39 515)
1999-2000		(7 145)
	(2 556 053)	(2 429 583)
Supplement trust fund (1999)	548 430	250 595
Supplement trust fund (2000)	587 352	
Medical equipment fund	352 000	
Transfer related to health care reform	236 769	
	1 724 551	250 595
	4 202 803	**2 641 243**
D) Other transfers related to fiscal arrangements		
Share of special tax on preferred share dividends	**63 744**	**33 580**
E) Other programs		
Fiscal transfer youth allowances (tax abatement reimbursement) (3 personal income tax points)		
2003-2004	(278 730)	
2002-2003		(246 223)
2001-2002		13 717
	(278 730)	(232 506)
Bilingualism		
2003-2004	38 524	
2002-2003		38 524
	38 524	38 524
Canada Student Loans program	158 262	128 862
Population-based subsidy	5 353	5 262
	(76 591)	**(59 858)**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-24		**DEPARTMENT ADMINISTRATION**			
1. Andministration and Management Services	30 809	3	1 006	22 920	11 877
Permanent[1]	10			10	
Permanent[2]	1			1	1
Not requiring appropriations				1 015	
2. The Enterprise Registrar	27 793		485	21 593	15 283
Permanent[3]	7			7	
Not requiring appropriations				711	
3. Institut de la statistique du Québec	16 417			16 416	
TOTAL	75 037	3	1 491	62 673	27 161

1 Executive Power Act, (R.S.Q., c. E-18).
2 Act respecting public inquiry Commissions, (R.S.Q., c. C-37).
3 Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-24		**BUDGET AND TAXATION POLICY, ECONOMIC ANALYSIS AND ADMINISTRATION OF GOVERNMENT FINANCIAL AND ACCOUNTING ACTIVITIES**			
1. Budgetary and Fiscal Policies, Analysis of Economic Policies and financial Institutions	24 593		121	14 410	12 832
Not requiring appropriations				62	
2. Financing, Debt Management and Financial Operations	8 085		152	6 739	6 543
Not requiring appropriations				523	
3. Bank Service Fees					
Permanent[1]	9 989			9 836	
4. Comptroller of Finance and Government Accounting	19 855		158	14 813	13 319
Not requiring appropriations				370	
5. Financial and Taxation Affairs and Institutional Research	17 134			1 973	
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for revenue initiatives	27 682				
TOTAL	107 338		431	48 726	32 694

1 Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the administration of the department and central services concerning planning, coordination, public affairs and management support. It is also to assure the supervision and control of financial institutions and the administration of a government registry of proprietorships, corporations and moral persons. Finally, it is to provide statistical information on the situation of Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
10 974		69				1 709	5 171
10							
1 015							
6 310							5 715
	7						
711							
		16 416					1
19 020	7	16 485				1 709	10 887

The objective of this program is to assure the administration of the financial and accounting activities of the government, develop orientations concerning taxation and budgetary matters and perform economic analyses.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 578						1 711	8 351
62							
196							1 194
523							
9 836							153
1 494							4 884
370							
630		393	950		261		14 900
							27 682
14 689		393	950		261	1 711	57 164

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-28		**DEBT SERVICE AND INTEREST ON THE RETIREMENT PLANS ACCOUNT**			
1. Direct Debt Service Permanent[1]	4 177 000			3 912 936	
2. Interest on the Retirement Plans Account Permanent[2]	2 742 353			2 742 353	
TOTAL	6 919 353			6 655 289	

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

[2] Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12), Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1), Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11), Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2), Courts of Justice Act, (R.S.Q., c. T-16), Police Act, (R.S.Q., c. P-13.1), Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	172 368	3	1 922	98 864	59 854
Permanent	6 929 360			6 665 143	1
Not requiring appropriations				2 681	
TOTAL	**7 101 728**	**3**	**1 922**	**6 766 688**	**59 855**[1]

[1] Including 11 388 for 96 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to fund the payment of interest on the direct debt and the retirement plans account.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
				3 912 936			264 064
				2 742 353			
				6 655 289			264 064
21 182		16 878	950		261	3 420	67 898
9 846	7			6 655 289			264 217
2 681							
33 709	**7**	**16 878**	**950**	**6 655 289**	**261**	**3 420**	**332 115**

FINANCES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Institut de la statistique du Québec	16 417		
Other	70		
Total Program 1	16 487		
Program 2 - Budget And Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities			
Montréal Institute of Financial Mathematics			
Other	10 003		
Total Program 2	10 003		
Total Appropriations and Expenditures	**26 490**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
				16 416	16 416	15 962
		69			69	80
		69		16 416	16 485	16 042
						3 700
		350	43		393	9 581
		350	43		393	13 281
		419	**43**	**16 416**	**16 878**	**29 323**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	13 173	13 173	15 962
Operating	3 244	3 243	
Support	10 073	462	13 361
TOTAL FOR THE PORTFOLIO	**26 490**	**16 878**	**29 323**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Operating	950	950	950
TOTAL FOR THE PORTFOLIO	**950**	**950**	**950**

JUSTICE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Legal of enterprises advertising	417	446
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	145	134
Room and board	92	100
Canada Investment Fund for the renewal of legal aid	2 002	
Recoveries from third parties	133	124
Training partnership and special events organization	202	
Judicial documents	31 356	28 014
Legal transactions	28 495	30 297
Miscellaneous	21	3
	62 446	58 672
Less: Amounts entered in specific purpose accounts		
Canada Investment Fund for the renewal of legal aid account	2 002	
Training, partnership and special events organization account	202	
	60 242	58 672
Interest		
Miscellaneous	4	10
Fines and forfeitures		
Deposits and bonds	149	229
Offences under the Highway Safety Code	52 850	55 595
Offences under the Criminal Code	7 122	7 931
Offences under miscellaneous legislation	12 580	18 060
Seizure of money - drugs and narcotics	2 050	
Assistance for victims of criminal acts	3 997	
Miscellaneous	6	5
	78 754	81 820
Recoveries		
Prior years' expenditures	170	336
Surplus - Special funds and agencies	1 243	899
	1 413	1 235
	140 413	141 737
Total own-source revenue	140 830	142 183
Government of Canada transfers		
Other programs		
Application of the Accord governing the Contraventions Act	434	477
Legal aid	22 927	22 013
Legal counsel to Native people	486	467
Child support	2 855	2 742
Miscellaneous	77	76
	26 779	25 775
Less: Amounts entered in specific purpose account		
Account for the application of the Accord governing the Contraventions Act	434	477
Total Government of Canada transfers	26 345	25 298
Total revenue	**167 175**	**167 481**

JUSTICE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-24		**JUDICIAL ACTIVITY**			
1. Magistrature	2 896		189	2 600	2 225
Permanent [1]	44 607	1		44 606	42 114
2. Judiciary Ethics and Advanced Courses for Judges Permanent [1]	1 976		11	1 965	286
3. Support for Magistrature	22 007		880	20 813	18 928
4. Committee on Judges' Remuneration Permanent [1]	200			31	
TOTAL	71 686	1	1 080	70 015	63 553

[1] Courts of Justice Act, (R.S.Q., c. T-16).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-24		**ADMINISTRATION OF JUSTICE**			
1. Administrative Support for Judicial Activity	78 380		1 051	76 635	52 643
Permanent [1]	18			18	
Permanent [2]	89			89	
2. Legal and Legislative Affairs	32 651		5	32 640	30 858
Permanent [3]	2				
3. Public Prosecution	48 370	1	36	48 236	42 079
4. Management, Planning and Organizational Services	135 063		6 266	124 231	31 462
Permanent [2]	7 100			5 401	
Permanent [3]	4 109			3 550	3 550
Permanent [4]	32			32	
Not requiring appropriations				6 398	
5. Processing of Violations and Collection of Fines	17 170		7 117	7 723	5 982
6. Justice Integrated Information System	10 269		6 066		
TOTAL	333 253	1	20 541	304 953	166 574

[1] Public Administration Act, (R.S.Q., c. A-6.01).
[2] Financial Administration Act, (R.S.Q., c. A-6.001).
[3] Courts of Justice Act, (R.S.Q., c. T-16).
[4] Executive Power Act, (R.S.Q., c. E-18).

The objective of this program is to deliver justice through the formulation of decisions in accordance with the jurisdictions of various courts of law. It ensures respect for rules of ethics which apply to the Bench, further training of judges, and provides the necessary administrative support. The program also seeks to evaluate the compensation, the retirement plans and other employee benefits of justices of the Court of Québec and the municipal courts, and formulate recommendations to the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
375						107	
2 492							
1 679							
1 885						313	1
31							169
6 462						420	170

The objective of this program is to provide administrative support necessary for the operation of the courts of justice and registry offices, provide legal, legislative and regulatory support for all government activities and ensure the application of the Criminal Code and the penal laws in Québec.

22 675			1 317			693	1
18							
89							
1 782						6	
							2
3 930			2 227			22	75
91 034		1 735				4 456	110
	5 401						1 699
							559
32							
6 398							
1 741						2 200	130
						3 886	317
127 699	5 401	1 735	3 544			11 263	2 893

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-24		**ADMINISTRATIVE JUSTICE**			
1. Contribution of the ministère de la Justice to the Tribunal administratif du Québec	9 993			9 993	
2. Conseil de la justice administrative	512			427	149
TOTAL	10 505			10 420	149
PROGRAM 4 Summary: page 1-20		**ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS**			
1. Commission des services juridiques	121 795			121 320	
2. Fonds d'aide aux recours collectifs	837			837	
3. Crime Victims Compensation Permanent[1]	68 248			68 248	
TOTAL	190 880			190 405	

[1] Crime Victims Compensation Act, (R.S.Q., c. I-6).

TOTAL FOR THE PORTFOLIO

Voted	479 943	1	21 610	445 455	184 326
Permanent	126 381	1	11	123 940	45 950
Not requiring appropriations				6 398	
TOTAL	**606 324**	**2**	**21 621**	**575 793**	**230 276**[1]

[1] Including 9 679 for 106 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

This program partly funds the Tribunal administratif du Québec, whose function in cases provided for by the Act respecting Administrative Justice (R.S.Q., c. J-3) is to rule on proceedings instituted against an administrative or decentralized authority. This program also includes the Conseil de la justice administrative, an agency concerned with professional ethics.

		9 993					
278						15	70
278		9 993				15	70

The objective of this program is to assure legal, financial and social assistance to persons with low incomes and who are economically disadvantaged and to children and families faced with social problems related to justice or groups of people likely to seek common recourse, and to provide assistance, support and financial compensation to crime victims.

		121 320					475
		837					
8 857		59 391					
8 857		181 548					475

123 700		133 885	3 544			11 698	1 179
13 198	5 401	59 391					2 429
6 398							
143 296	**5 401**	**193 276**	**3 544**			**11 698**	**3 608**

JUSTICE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure ENTER	Expenditure HSS
Program 2 - Administration of Justice			
Other	1 837		
Program 3 - Administrative Justice			
Contribution of the ministère de la Justice to the Tribunal administratif du Québec	9 993		
Program 4 - Assistance to Persons Brought before the Courts			
Legal Aid	48 662		
Commission des services juridiques	73 133		
Fonds d'aide aux recours collectifs - Assistance for Recipients	398		
Fonds d'aide aux recours collectifs - Operation	439		
Crime Victims Compensation	59 391		
Total for Program 4	182 023		
Total Appropriations and Expenditures	**193 853**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
	357	1 378			1 735	1 541
				9 993	9 993	9 095
			48 662		48 662	48 802
				72 658	72 658	70 949
			398		398	399
				439	439	435
			59 391		59 391	49 973
			108 451	73 097	181 548	170 558
	357	**1 378**	**108 451**	**83 090**	**193 276**	**181 194**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	115 554	115 079	111 664
Operating	16 150	16 150	17 061
Capital	523	523	556
Support	61 626	61 524	51 913
TOTAL FOR THE PORTFOLIO	**193 853**	**193 276**	**181 194**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	334	334	643
Operating	983	983	695
Support	2 227	2 227	570
TOTAL FOR THE PORTFOLIO	**3 544**	**3 544**	**1 908**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Fees - Public files	5 980	5 482
Fees - Private files	295	358
Travelling salesmen	181	216
Health spa	63	66
Travel agents	705	710
Sponsorship application - Foreign nationals	1 874	2 082
Certificate of selection - Foreign nationals	20 296	15 211
Exemption certificate	50	55
Certificate of acceptance - Foreign nationals	2 951	2 279
Miscellaneous	26	23
	32 421	26 482
Miscellaneous revenue		
Sales of goods and services		
Comparative assesment of studies conducted outside Québec	1 306	1 225
Training, partnership and special events organization	214	32
Miscellaneous	40	49
	1 560	1 306
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	214	32
	1 346	1 274
Interest		
Bank accounts		57
Advances to administered accounts	111	101
Miscellaneous	5	20
	116	178
Fines and forfeitures		
Miscellaneous	37	32
Recoveries		
Prior years' expenditures	1 424	884
Unclaimed property filed with the State	9 835	9 183
Miscellaneous	32	29
	11 291	10 096
	12 790	11 580
Total own-source revenue	45 211	38 062
Government of Canada transfers		
Other programs		
Integration of immigrants	164 830 [1]	135 734
Total Government of Canada transfers	164 830	135 734
Total revenue	**210 041**	**173 796**

1 The increase is due to the rise in Québec's non-Francophone immigrant population the previous calendar year.

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26		**CITIZEN RELATIONS AND MANAGEMENT OF IDENTITY**			
1. Citizen Relations and Planning	21 618		1 677	19 920	12 772
Permanent [1]	745			745	
Not requiring appropriations				105	
2. Identify, Access and Provision of Services	3 460			3 458	2 797
TOTAL	25 823		1 677	24 228	15 569

[1] Act to promote good citizenship, (R.S.Q., c. C-20)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 2 Summary: page 1-14		**IMMIGRATION, INTEGRATION AND REGIONALIZATION**			
1. Immigration	14 046	5	6	14 032	11 328
2. Integration and Regionalization	71 936			71 936	40 574
3. Management and Administrative Services	37 351	1	1 884	35 446	14 416
Permanent [1]	37			37	
Permanent [2]	4			4	
Not requiring appropriations				2 310	
TOTAL	123 374	6	1 890	123 765	66 318

[1] Executive Power Act, (R.S.Q., c. E-18)

[2] Financial Administration Act, (R.S.Q., c. A-6.001)

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the promotion of fundamental rights and the exercise of civic responsibilities. It also seeks to ensure the quality of relations between citizens and the Québec government, and support the full participation of all citizens in the development of Québec society. Moreover, it seeks to ensure the integrity of citizens's identities as well as the promotion of access to information and the protection of personal information.

3 921		3 227				21	
26		719					
105							
611		50				1	1
4 663		3 996				22	1

The objective of this program is to recruit and select immigrants and ensure their linguistic, cultural and economic integration.

2 704						2	1
8 176		23 186					
20 662		368				19	1
37							
	4						
2 310							
33 889	4	23 554				21	2

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-26	**ADVISORY AND PROTECTION ORGANIZATIONS REPORTING TO THE MINISTER**				
1. Office de la protection du consommateur	7 870	1	81	7 787	6 124
Not requiring appropriations				84	
2. Commission d'accès à l'information	4 153		25	4 105	3 262
Not requiring appropriations				38	
3. Conseil des relations interculturelles	690			687	495
Not requiring appropriations				3	
4. Commission des droits de la personne et des droits de la jeunesse	13 098	1	210	12 868	10 082
Not requiring appropriations				110	
TOTAL	25 811	2	316	25 682	19 963
PROGRAM 4 Summary: page 1-26	**PUBLIC CURATOR**				
1. Public Curator	44 761		6 848	34 555	26 178
Permanent [1]	10			10	
Permanent [2]	6 820			6 820	5 246
Not requiring appropriations				2 127	
TOTAL	51 591		6 848	43 512	31 424

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

[2] Public Curator Act, (R.S.Q., c. C-81).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable citizens to appeal, whenever necessary, to organizations responsible for protecting their rights: human rights and freedoms, equality of persons, protection of personal information, or consumer rights. It also provides the department with information on intercultural relations, to define its orientations, identify relevant intervention venues and select the most appropriate measures to respond to expressed needs.

1 588		75				1	
84							
843						23	
38							
192						3	
3							
2 786						19	
110							
5 644		75				46	

The objective of this program is to assure the protection of citizens declared unfit and to represent their rights and property. It is also to return unclaimed property to those having the right to it or to the State.

8 377						1 304	2 054
	10						
1 574							
2 127							
12 078	10					1 304	2 054

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-26		**STATUS OF WOMEN**			
1. Conseil du statut de la femme	4 260			4 195	3 205
Not requiring appropriations				34	
2. Secrétariat à la condition féminine	2 958		4	2 837	1 496
Not requiring appropriations				16	
TOTAL	7 218		4	7 082	4 701
TOTAL FOR THE PORTFOLIO					
Voted	226 201	8	10 735	211 826	132 729
Permanent	7 616			7 616	5 246
Not requiring appropriations				4 827	
TOTAL	**233 817**	**8**	**10 735**	**224 269**	**137 975**

1 Including 13 281 for 139 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to promote equality and respect for the rights of women. Its objective is also to ensure the coordination and development of government policies and activities with respect to the status of women.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
990						65	
34							
301		1 040				117	
16							
1 341		1 040				182	
51 151		27 946				1 575	2 057
1 637	14	719					
4 827							
57 615	**14**	**28 665**				**1 575**	**2 057**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Citizen Relations and Management of Identify			
Acts of Good Citizenship	782		
Exercising Citizenship	378		
Support Fund for Access to Information and Protection of Personal Information	50		
Civic Participation Support Program	1 753		
Youth Exchange Program	28		
National Reconciliation Program with the Duplessis Orphans	964		
Other	41		
Total for Program 1	3 996		
Program 2 - Immigration, Integration and Regionalization			
Reception and Integration of Immigrants	3 483		
Reception and Establishment of Refugees	2 435		
Fund of Regional Initiatives in Immigration	609		
Financial Assistance Program for the Linguistic Integration of Immigrants	13 426		
Recognition and Support Program for Autonomous Community Organizations Working in Areas Related to the Mission of the Department	570		
Support Program for Pilot Projects to Facilitate Admission into Professional Orders	104		
Employment Integration Support Program	1 462		
Support for Integration Projects	1 106		
Other	359		
Total for Program 2	23 554		
Program 3 - Advisory and Protection Organizations Reporting to the Minister			
Partnership	75		
Subsidies to Consumer interest Organizations			
Total for Program 3	75		
Program 5 - Status of Women			
"À égalité pour décider" Program	1 000		
Other	40		
Total for Program 5	1 040		
Total Appropriations and Expenditures	**28 665**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
		64	718		782	725
34		344			378	335
		50			50	100
		1 753			1 753	1 882
		28			28	355
			964		964	20 915
41					41	58
75		2 239	1 682		3 996	24 370
		3 483			3 483	4 655
			2 435		2 435	1 852
	60	549			609	745
			13 426		13 426	12 037
		570			570	250
		104			104	101
		1 462			1 462	2 397
	994	112			1 106	609
50		308		1	359	407
50	1 054	6 588	15 861	1	23 554	23 053
		75			75	
						495
		75			75	495
		1 000			1 000	1 000
		40			40	40
		1 040			1 040	1 040
125	**1 054**	**9 942**	**17 543**	**1**	**28 665**	**48 958**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	28 665	28 665	48 958
TOTAL FOR THE PORTFOLIO	**28 665**	**28 665**	**48 958**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Operating			210
TOTAL FOR THE PORTFOLIO			**210**

RELATIONS INTERNATIONALES
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization		310
Miscellaneous		1
		311
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account		310
		1
Interest		
Miscellaneous	6	27
Recoveries		
Prior years' expenditures	290	947
Prior years' subsidies	1	74
	291	1 021
	297	1 049
Total own-source revenue	297	1 049
Total revenue	**297**	**1 049**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-18		**INTERNATIONAL AFFAIRS**			
1. Management, Policies and Public Affairs	13 110	9		12 201	8 945
Permanent [1]	436	2		434	
2. Representation Abroad	51 868	453	340	50 645	31 445
3. Bilateral Relations	15 492	12		14 906	4 951
4. Francophone and Multilateral Relations	22 307	5		22 041	2 559
5. Internal Management	11 525	4	357	10 232	6 428
Not requiring appropriations				1 158	
TOTAL	114 738	485	697	111 617	54 328

[1] Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	114 302	483	697	110 025	54 328
Permanent	436	2		434	
Not requiring appropriations				1 158	
TOTAL	**114 738**	**485**	**697**	**111 617**	**54 328** [1]

[1] Including 7 235 for 69 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to plan, organize and direct the Québec government's action in other countries as well as that of its departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
2 621		635				900	
434							
9 172			10 028			418	12
1 565		8 390				574	
468		19 014				260	1
3 804						324	608
1 158							
19 222		28 039	10 028			2 476	621

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
17 630		28 039	10 028			2 476	621
434							
1 158							
19 222		**28 039**	**10 028**			**2 476**	**621**

RELATIONS INTERNATIONALES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - International Affairs			
Francophonie	10 827	107	
Youth Agencies	2 858		
Office Québec-Amériques pour la jeunesse	2 000		
Cooperation Programs	1 707	37	68
Québec sans frontières	3 811		
Subsidies for Bilateral Affairs	1 825	22	
Subsidies for Multilateral Affairs	4 376		
Other	635		
Total for Program 1	28 039	166	68
Total Appropriations and Expenditures	**28 039**	**166**	**68**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
3		9 046	18	1 653	10 827	6 761
		2 858			2 858	1 550
				2 000	2 000	2 000
472	2	634	466	28	1 707	1 771
3		3 807	1		3 811	3 520
780		798	143	82	1 825	1 921
35	105	3 565	671		4 376	4 554
69		423	33	110	635	1 643
1 362	107	21 131	1 332	3 873	28 039	23 720
1 362	**107**	**21 131**	**1 332**	**3 873**	**28 039**	**23 720**

RELATIONS INTERNATIONALES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	28 039	28 039	23 720
TOTAL FOR THE PORTFOLIO	**28 039**	**28 039**	**23 720**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration			213
Operating	10 035	10 028	8 620
Capital			1 069
Interest			421
TOTAL FOR THE PORTFOLIO	**10 035**	**10 028**	**10 323**

RESSOURCES NATURELLES, FAUNE ET PARCS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Forest resources		
Logging - Domestic use	189	162
Wood processing plants	737	740
Forest management permits - Supply of timber from public forests	320 252	307 773
Sugar bushes	1 571	1 803
Permits - Public utility work	105	68
Permits - Mining operations	127	160
Permits - Wildlife and recreation management	189	189
Other duties related to forest management	155	132
Regular sylvicultural treatments	(155 802)	(147 114)
Forest resource development program	(40 506)	(41 825)
Contributions to SOPFIM-SOPFEU	(18 588)	(18 615)
Special plans - recovery and production	(7 041) [1]	(22 071)
Transfer to Forestry Fund	(71 100)	
Miscellaneous	5	6
	30 293	81 408
Mining resources		
Mining operations	5 627 [2]	19 271
Mining concessions	4 272	4 066
Mining lease operations	1 283	1 377
General information	59	5
Exploration	363	1 002
Processing - Sand, gravel and other	2 164	2 480
Miscellaneous	59	59
	13 827	28 260
Water resources		
Hydroelectric power	8 118	9 628
Electric power produced	57 617	63 946
Water supply	1 495	1 691
	67 230	75 265
Other		
Case studies	50	47
Exploration for petroleum and natural gas	460	570
Operating leases for underground reservoir	41	50
Licence for the use of high-risk petroleum equipment	1 931	2 180
Hunting, fishing and trapping permits	26 788	26 167
Commercial and private permits	263	251
Fees for commercial operations	1 261	1 121
Miscellaneous	38	34
	30 832	30 420
	142 182	215 353

[1] The increase is due to a drop in financial assistance to forestry industries for the recovery of timber damaged by natural disasters (fire, insects, windfall, etc.).

[2] The decrease is due to the slowdown in mine production in 2003-2004.

RESSOURCES NATURELLES, FAUNE ET PARCS

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	172	161
Wood	103	97
Public land	2 459	1 546
Rental of land for the development of hydroelectric power	83	94
Fees for the sale and rental of land	431	394
Rental and concessions	8 617	7 408
Recoveries from third parties	64	22
Registry of transfers	177	147
Land surveys	61	60
Registration fees for draws	66	24
Gains on sale immoveables	131	103
Training, partnership and special events organization	1 522	1 108
Mining site protection, safety, redevelopment and restoration financing measures		3 562
Earnings on disposal of specialized equipment	6	70
Miscellaneous	91	
	13 983	14 796
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	1 522	1 108
Account for mining site protection, safety, redevelopment and restoration financing measures		3 562
	12 461	10 126
Interest		
Other revenues receivable	741	490
Duties on profits from mining operations	710	4 488
Accounts receivable	57	45
Payment of hydraulic royalties	587	897
	2 095	5 920
Fines and forfeitures		
Penalties	73	84
Offences under wildlife and park - laws and regulations	653	580
Offences under the Forest Act	94	156
Miscellaneous	15	13
	835	833
Recoveries		
Prior years' expenditures	(185)	1 922
Prior years' subsidies	1 167	984
Miscellaneous		3
	982	2 909
	16 373	19 788
Total own-source revenue	158 555	235 141

RESSOURCES NATURELLES, FAUNE ET PARCS

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Government of Canada transfers		
Other programs		
Cooperative mining project with Bolivia	1 026	1 428
St. Lawrence Action Plan		350
	1 026	1 778
Less: Amounts entered in specific purpose account		
Account for the cooperative mining project with Bolivia	1 026	1 428
Total Government of Canada transfers		350
Total revenue	**158 555**	**235 491**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAM 1 — LAND INVENTORY AND MANAGEMENT

Summary: page 1-18

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Land Inventory and Survey	8 780		1 181	7 182	4 893
Not requiring appropriations				923	
2. Management of Public Land	16 631		950	15 535	11 603
Permanent[1]	104			104	
Permanent[2]	16				
Not requiring appropriations				1 603	
TOTAL	25 531		2 131	25 347	16 496

1 Financial Administration Act, (R.S.Q., c. A-6.001).
2 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2 — PARKS, WILDLIFE AND FOREST HERITAGES

Summary: page 1-18

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Forest Policies and Programs	57 652		1 653	49 828	12 858
Permanent[1]	8 923			8 923	
Permanent[2]	5 947			5 947	
Permanent[3]	11				
Not requiring appropriations				3 374	
2. Planning and Support for Forestry Activities	130 329			130 329	
3. Forestry Financing	1 649		20	1 575	926
Permanent[4]	20				
Not requiring appropriations				30	
4. Wildlife and Parks	115 896	6	7 441	102 070	58 093
Permanent[2]	75			46	
Permanent[3]	138				
Permanent[5]	25			25	
Not requiring appropriations				7 746	
TOTAL	320 665	6	9 114	309 893	71 877

1 Forest Act, (R.S.Q., c. F-4.1).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Public Administration Act, (R.S.Q., c. A-6.01).
4 Forestry Credit Act, (R.S.Q., c. C-78).
5 Respecting the conservation and development of wildlife Act, (R.S.Q., c. C-61.1)

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to collect information on the measurements, configuration, use, boundaries and description of territory. It also records the various transactions for disposal or localization of certain parts of public land and monitors the use of public land.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
2 267		22				417	
923							
3 335		597				145	1
	104						
							16
1 603							
8 128	104	619				562	17

The objective of this program is to promote and support the development, application and updating of the knowledge of the forest and its resources, to plan, control and evaluate utilization and to monitor activities for its enhancement. Its objective is also to promote protection of the forest against natural and human scourges, and to improve the quantity and quality of its productive capacity to meet the demand for wood products or for other uses. Its objective is also to promote the rationalization and development of the wood processing sector and to make available a forestry credit in order to facilitate investment in improvement and consolidation of private forests. In the domain of wildlife and parks, this program seeks to assure conservation and enhancement of wildlife, its habitat, and parks within a context of sustainable, harmonious development from a cultural, social, economic and regional perspective.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
23 529		13 441				3 155	3 016
8 923							
	5 947						
							11
3 374							
			130 329				
99		550					54
							20
30							
32 380		11 597				3 058	3 321
	46						29
							138
25							
7 746							
76 106	5 993	25 588	130 329			6 213	6 589

(in thousands of dollars)

PROGRAM 3
Summary: page 1-18

ENERGY DEVELOPMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Energy Development	10 952		329	9 828	6 008
Permanent [1]	769			769	
Not requiring appropriations				758	
2. Energy Efficiency	3 857			3 857	
3. Ice Storm - Reestablisment of Essential Public Electricity Services	24 500			24 500	-
TOTAL	40 078		329	39 712	6 008

1 Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 4
Summary: page 1-18

MINERAL RESOURCES MANAGEMENT AND DEVELOPMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Exploration	18 890		610	17 217	9 064
Permanent [1]	2				
Permanent [2]	1 058			1 058	
Not requiring appropriations				1 876	
2. Mining Industry, Research and Development and Statutory Management	13 653		1 429	12 224	7 861
Not requiring appropriations				246	
TOTAL	33 603		2 039	32 621	16 925

1 Public Administration Act, (R.S.Q., c. A-6.01).

2 Financial Administration Act, (R.S.Q., c. A-6.001).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to formulate government action and intervention in the energy sector, to enforce laws and regulation concerning this sector, and to manage technical and financial assistance programs designed to increase Québec's energy productivity. It finally aims to provide a part of the required contributions to the Fund relating to the Ice Storm which appears under the Conseil du trésor et Administration Gouvernementale portfolio.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 107		2 713					795
	769						
758							
		3 857					
			24 500				
1 865	769	6 570	24 500				795

The objective of this program is to establish the geological inventory of the territory, to promote exploration and, with the industry, development projects and the achievement of certain investments in infrastructure and also to regulate certain conditions for mining. Its objective is also to promote the exploitation, processing and utilization of mineral substances through applied research and the provision of analytical services and technical advice.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
5 363		2 790				928	135
							2
	1 058						
1 876							
1 599		2 764					
246							
9 084	1 058	5 554				928	137

(in thousands of dollars)

PROGRAM 5
Summary: page 1-18

DEPARTMENT ADMINISTRATION AND DEVELOPMENT OF THE CAPITALE-NATIONALE REGION

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Management and Administrative Support	49 872	3	6 407	37 058	18 421
Permanent [1]	197			197	
Permanent [2]	1				
Not requiring appropriations				3 179	
2. Development of the Capitale-Nationale Region	52 977	133		50 820	3 492
Permanent [3]	40				
Not requiring appropriations				10	
TOTAL	103 087	136	6 407	91 264	21 913

1 Executive Power Act, (R.S.Q., c. E-18).
2 Public Administration Act, (R.S.Q., c. A-6.01).
3 Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	505 638	142	20 020	462 023	133 219
Permanent	17 326			17 069	
Not requiring appropriations				19 745	
TOTAL	**522 964**	**142**	**20 020**	**498 837**	**133 219** [1]

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1 Including 16 088 for 185 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs. This program also has as objective the support and promotion of the Capitale-Nationale region by reinforcing the rôle of Québec city as capital city, by contributing to the enhancement of its sites, monuments and activities, by empowering local and regional divisions to take control of their development, and by supporting development and diversification of its economic base.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
9 193		575	8 869			1 692	4 712
197							
							1
3 179							
325		45 459	1 544				2 024
							40
10							
12 904		46 034	10 413			1 692	6 777
79 197		84 365	165 242			9 395	14 058
9 145	7 924						257
19 745							
108 087	**7 924**	**84 365**	**165 242**			**9 395**	**14 315**

RESSOURCES NATURELLES, FAUNE ET PARCS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Land Inventory and Management			
Territorial Development Assistance	619		
Program 2 - Parks, Wildlife and Forest Heritages			
Creation of Northern Parks	1 600		
Development of the Forest Industry	13 441	11 738	
Forestry Loans	575	550	
St. Lawrence Vision 2000			
Société des établissements de plein air du Québec	3 433	3 433	
Support in Native Communities	4 978		
Wildlife Action Program	254		
Youth Employment Program			
Other	1 439		
Total for Program 2	25 720	15 721	
Program 3 - Energy Development			
Agence de l'efficacité énergétique	3 857		
Assistance for Research and Development	1 383	1 018	
Power Line Burial	175		
Extension of the Gas Network	1 155	1 155	
Total for Program 3	6 570	2 173	
Program 4 - Mineral Resources Management and Development			
Assistance for Mineral Exploration	2 790	790	
Assistance to the Mining Industry	1 264	942	
Consortium de recherche minérale (COREM)	1 500		
Total for Program 4	5 554	1 732	
Program 5 - Department Administration and Development of the Capitale-Nationale Region			
Local Development Centres of the Capitale-Nationale Region	5 051		
Commission de la capitale nationale du Québec	16 416		
Conseil régional de concertation et développement-Québec			
Economic Development Fund for the Capitale-Nationale Region	6 478	50	
Québec City Area Tourism Development Fund	4 543	553	
Québec Regional Solidarity Fund	100		
Support Program for Economic Projects	213	5	
Société des parcs des sciences naturelles du Québec	12 658		
Other	575		1
Total for Program 5	46 034	608	1
Total Appropriations and Expenditures	**84 497**	**20 234**	**1**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
	582	36	1		619	165
		1 600			1 600	2 400
		978		725	13 441	10 821
					550	624
						300
					3 433	3 463
	803	4 174			4 977	5 868
		151			151	1 060
						611
20	167	1 210		39	1 436	6 311
20	970	8 113		764	25 588	31 458
				3 857	3 857	5 724
310		5		50	1 383	1 331
	175				175	75
					1 155	2 001
310	175	5		3 907	6 570	9 131
				2 000	2 790	8 142
200				122	1 264	2 472
		1 500			1 500	4 784
200		1 500		2 122	5 554	15 398
	734	4 317			5 051	4 923
				16 416	16 416	15 593
						755
	5 750	678			6 478	9 686
	40	3 950			4 543	2 000
		100			100	100
18	10	180			213	393
		12 658			12 658	339
30	39	489	1	15	575	808
48	6 573	22 372	1	16 431	46 034	34 597
578	**8 300**	**32 026**	**2**	**23 224**	**84 365**	**90 749**

RESSOURCES NATURELLES, FAUNE ET PARCS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	4 527	4 527	1 905
Operating	9 676	9 676	910
Capital	3 399	3 399	2 141
Interest	6 393	6 393	575
Support	60 502	60 370	85 218
TOTAL FOR THE PORTFOLIO	**84 497**	**84 365**	**90 749**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	60 752	60 752	63 406
Operating	42 061	42 061	36 635
Support	62 430	62 429	57 940
TOTAL FOR THE PORTFOLIO	**165 243**	**165 242**	**157 981**

REVENU

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Income and property taxes		
Personal income tax	16 266 492	16 180 028
Corporate tax	3 892 394	3 734 640
Succession tax	153	
	20 159 039	19 914 668
Consumption taxes		
Sales	8 942 605	8 331 046
Fuel	1 685 040	1 644 813
Tobacco	888 387	867 887
	11 516 032	10 843 746
Duties and permits		
Alcoholic beverages		
Retail beer sales	79 663	86 957
Sales of wine and spirits - Permit holders	44 552	48 503
Miscellaneous	48	48
	124 263	135 508
Forest resources		
Profits from forestry operations	(5 552) [1]	17 026
Other		
Legal of enterprises advertising	159	143
Land transfers	61	18
Registration of tax shelters and flowthrough shares	214	162
International and interprovincial carriers	734	733
Environmental protection fees	215	283
Miscellaneous		(1)
	1 383	1 338
	120 094	153 872
Miscellaneous revenue		
Sales of goods and services		
Collection charges	721	
Collection of contributions for the Québec Pension Plan	13 190	31 440
Judicial documents	134	160
Advance rulings	86	83
Training partnership and special events organization	251	
Administration of the Goods and Services Tax	119 343	112 296
Miscellaneous	83	87
	133 808	144 066
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	251	
Administration of the Goods and Services Tax account	119 343	112 296
	14 214	31 770

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[1] The decrease is due primarily to the impact on corporate profits of countervailing duties imposed by the United States.

REVENU

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue (cont'd)		
Interest		
Personal income tax receivable	144 150 [2]	107 273
Corporate tax receivable	81 521 [3]	133 491
Sales tax collectable	43 481	35 404
Fuel tax collectable	1 049	720
Tobacco tax collectable	819	475
Other revenues receivable	1 546	2 581
	272 566	279 944
Fines and forfeitures		
Penalties	141 183 [2]	124 375
Charges - Cheques without sufficient funds	1 815	1 695
Offences under fiscal laws	815	1 151
Miscellaneous	(29)	(5)
	143 784	127 216
Recoveries		
Prior years' expenditures	843	274
Miscellaneous	6	1
	849	275
	431 413	439 205
Total own-source revenue	32 226 578	31 351 491
Total revenue	**32 226 578**	**31 351 491**

[2] The increase is due primarily to enhanced tax auditing.

[3] The increase is partially due to the settlement of lawsuits in favour of the other parties and non-recurring assessments in 2002-2003.

Notes	2004	2003
The following refunds were subtracted from revenue:		
Personal income tax	3 744 153	3 769 250
Corporate tax	1 914 783	1 774 979
Sales	4 601 302	4 562 659
Fuel	81 862	100 742
Tobacco	24 393	18 830
Profits from forestry operations	15 096	7 408
Miscellaneous	171	2 586

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26		**TAX ADMINISTRATION**			
1. Regional operations	148 220	42	133	144 525	138 507
Permanent [1]	2 725			2 725	
Permanent [2]	1 338			1 338	
Permanent [3]	15 296			10 802	
2. Concentrated operations	65 679		357	62 207	39 069
Permanent [3]	20 737			20 737	
Permanent [5]	2			2	
3. Information Technologies	58 777		5	57 732	29 732
4. Administration and Support	105 974	1	431	101 156	46 449
Permanent [4]	9			9	
Permanent [5]	29			29	
Not requiring appropriations				1 374	
5. Tax Collection	38 965			38 965	
Permanent [6]	194 900			194 900	
6. Alimony and Support Payments	42 653			42 570	
7. Research and development to counter tax evasion	37 452	1		37 443	28 125
TOTAL	732 756	44	926	716 514	281 882

[1] Fuel Tax Act, (R.S.Q., c. T-1) (Allowances to agents for tax collection and remittance)

[2] Tobacco Tax Act, (R.S.Q., c. I-2) (Allowances to agents for tax collection and remittance)

[3] Act respecting the Ministère du Revenu, (R.S.Q., c. M-31) (Interest and refunds)

[4] Executive Power Act, (R.S.Q., c. E-18).

[5] Public Administration Act, (R.S.Q., c. A-6.01).

[6] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	497 720	44	926	484 598	281 882
Permanent	235 036			230 542	
Not requiring appropriations				1 374	
TOTAL	**732 756**	**44**	**926**	**716 514**	**281 882**[1]

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[1] Including 31 382 for 387 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

The objective of this program is to collect taxes and administer social programs of a fiscal nature, as well as any other collection program assigned to it by the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
6 018						3 520	
2 725							
1 338							
10 802							4 494
23 138						3 115	
20 737							
2							
28 000						1 039	1
28 240		124	26 343			4 386	
9							
29							
1 374							
			38 965				
	194 900						
			42 570			83	
4 286			5 032				8
126 698	194 900	124	112 910			12 143	4 503

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
89 682		124	112 910			12 143	9
35 642	194 900						4 494
1 374							
126 698	**194 900**	**124**	**112 910**			**12 143**	**4 503**

REVENU
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Tax Administration			
Subsidies to Organizations	124		
Total Appropriations and Expenditures	**124**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
		124			124	124
		124			**124**	**124**

REVENU

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	124	124	124
TOTAL FOR THE PORTFOLIO	**124**	**124**	**124**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	28 710	28 655	40 991
Operating	52 120	52 097	39 210
Capital	28 395	28 260	31 718
Interest	3 926	3 898	1 930
TOTAL FOR THE PORTFOLIO	**113 151**	**112 910**	**113 849**

SANTÉ ET SERVICES SOCIAUX
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Private hospitals and other institutions	1 545	1 501
Miscellaneous revenue		
Sales of goods and services		
Third party liability insurance - Internal	4 508	3 813
Third party liability insurance - External	880	630
Hospitalization insurance - Foreigners	128	150
Third party liability insurance - Société de l'assurance automobile du Québec	88 655 [1]	102 139
Training, partnership and special events organization	622	4 253
Financing of services to less autonomous seniors	30 000	30 000
Financing of the assistance program for pathological gamblers	17 000	17 000
Miscellaneous	28	28
	141 821	158 013
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	622	4 253
Account for the financing of services to less autonomous seniors	30 000	30 000
Account for the financing of the assistance program for pathological gamblers	17 000	17 000
	94 199	106 760
Interest		
Miscellaneous	1	
Recoveries		
Prior years' expenditures	191	170
Prior years' subsidies	32 562	14 055
	32 753	14 225
	126 953	120 985
Total own-source revenue	128 498	122 486
Government of Canada transfers		
Canadian health and social programs transfer		
Adaptation of primary health care	63 684 [2]	7 010
Other programs		
Young Offenders Act	40 596	39 713
Vocational rehabilitation of persons with disabilities	39 133	39 133
Treatment and rehabilitation services	2 807	2 807
Services to persons infected with Hepatitis C virus	25 800 [3]	6 000
	108 336	87 653
Total Government of Canada transfers	172 020	94 663
Total revenue	**300 518**	**217 149**

[1] The decrease is due to adjustments, in 2002-2003, for fiscal 2000-2001 and 2001-2002 in keeping with the Automobile Insurance Act (R.S.Q., c. A-25).

[2] The increase is due to the rise in contributions for 2003-2004, as stipulated in the agreement, and an adjustment for 2002-2003.

[3] The increase results from the payments predefined in the agreements.

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAM 1 — NATIONAL OPERATIONS

Summary: page 1-12

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration and Departmental Management	92 966	6	1 853	87 727	52 339
Permanent [1]	19			12	
Not requiring appropriations				1 899	
2. Advisory Bodies	10 774			8 070	4 619
3. National Activities	150 248			148 789	143
Permanent [2]	418			111	
TOTAL	254 425	6	1 853	246 608	57 101

1 Executive Power Act, (R.S.Q., c. E-18).
2 Public Health Protection Act, (R.S.Q., c. P-35).

PROGRAM 2 — REGIONAL OPERATIONS

Summary: page 1-12

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Regional Boards	95 139			93 688	
2. Health and Social Services Establishments	9 176 096	185 267		8 990 829	
Permanent [1]	2 324 347 *			2 324 347 *	
3. Support of Community Organizations	297 896			297 710	
4. Related Activities	1 104 711			1 063 643	
Permanent [2]	480 742			480 742	
Permanent [3]	108 439			108 439	
5. Debt Service	566 569			548 635	
TOTAL	14 153 939	185 267		13 908 033	

1 Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).
2 Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).
* Including 2 135 000 representing the portion, attributed to the Ministère de la Santé et des Services sociaux, of projected contributions from employers and individuals to the Health Services Fund for an expenditure of 2 324 347. The 2 135 000 includes an amount designed to correct the sums charged to the Healt Services Fund in past years.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS: Suspension of right to commit	UNEXPENDED APPROPRIATIONS: Carry-overs	UNEXPENDED APPROPRIATIONS: Other

This program provides the department and its advisory bodies with the resources and services necessary to establish, implement and monitor their health and social services programs. It also enables the general public to voice its needs, it ensures national coordination of the development and delivery of health and social services, and it funds national projects.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
35 388						2 208	1 172
12							7
1 899							
3 350		101					2 704
8 021		140 625					1 459
		111					307
48 670		140 837				2 208	5 649

This program provides public services that meet the objectives defined in the policy on health and well-being with regard to social adaptation, physical and mental health, public health and social integration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		93 688					1 451
		8 990 829					
		2 324 347					
		297 710					186
18 023		1 045 620				454	40 614
		480 742					
		108 439					
		548 635					17 934
18 023		13 890 010				454	60 185

(in thousands of dollars)

PROGRAM 3
Summary: page 1-12

OFFICE DES PERSONNES HANDICAPEES DU QUEBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Services to the Handicapped	42 458			42 457	
2. Administration and Management	10 066		58	9 929	7 947
Not requiring appropriations				190	
TOTAL	52 524		58	52 576	7 947

PROGRAM 4
Summary: page 1-12

REGIE DE L'ASSURANCE MALADIE DU QUEBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Medical Care Permanent [1]	2 986 757			2 986 757	
2. Optometric Care Permanent [1]	30 202			30 202	
3. Dental Care Permanent [1]	95 438			84 871	
4. Pharmaceutical Services and Drugs Permanent [1]	1 643 761			1 545 745	
5. Other Services Permanent [1]	120 843			116 359	
6. Administration Permanent [1]	112 820			112 820	
TOTAL	4 989 821 *			4 876 754 *	

[1] Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

* Including 2 320 000 representing the portion, attributed to the Régie de l'assurance maladie du Québec, of projected contributions from employers and individuals to the Health Services Fund for expenditures of 2 324 347 and the projected contribution of 2 574 934 of the Consolidated Revenue Fund for an expenditure of 2 552 407.

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
Voted	11 546 923	185 273	1 911	11 291 477	65 048
Permanent	7 903 786			7 790 405	
Not requiring appropriations				2 089	
	19 450 709	**185 273**	**1 911**	**19 083 971**	**65 048**

1 Including 8 073 for 84 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the rights of handicapped persons.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		42 457					1
1 982						79	
190							
2 172		42 457				79	1

The objective of this program is to defray the cost of insured services under the health insurance, health assistance, and drug insurance plans and the associated administrative expenses.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		2 986 757					
		30 202					
		84 871					10 567
		1 545 745					98 016
		116 359					4 484
		112 820					
		4 876 754					113 067

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
66 764		11 159 665				2 741	65 521
12		7 790 393					113 381
2 089							
68 865		**18 950 058**				**2 741**	**178 902**

SANTÉ ET SERVICES SOCIAUX
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - National Operations			
Intervention Progam - Hepatitis C	3 159		1 886
Hospital Services outside Québec	92 258		
Other	45 727		4 974
Total for Program 1	141 144		6 860
Program 2 - Regional Operations			
Purchase of Vaccines and Biological Products	49 083		36 806
Financial Assistance to Handicapped Persons for Various Special Needs	73 519		
Operations			
Local Network Development Agencies	95 139		
Pubic health directorates	40 542		
Private Institutions	362 686		362 686
Public Institutions	10 827 048		10 827 048
Rent - Network Establishments	111 772		111 772
Community Home Maintenance Agencies	22 429		
Community Promotion and Services Agencies	275 467		
Financial Exemption Program for Home Assistance Services	43 989		
Government and Public Employees Retirement Plan	480 742		480 742
Pension Plan of Management Personnel	108 439		108 439
Remuneration of Interns and Residents	114 551		104 522
Family Resources	158 536		151 940
Debt Service	566 569		548 635
Blood System	277 587		242 706
Ambulance Services	180 055	115 751	2 769
Other	162 042		110 879
Total for Program 2	13 950 195	115 751	13 088 944
Program 3 - Office des personnes handicapées du Québec			
Adapted Work Centres	41 682	41 682	
Organizations Promoting the Rights of Handicapped Persons	154		
Other	622		
Total for Program 3	42 458	41 682	
Program 4 - Régie de l'assurance maladie du Québec			
Study and Research Grants and Premiums	9 949		
Expenses Related to the Administration of the Health Insurance and Health Assistance Plans	112 820		
Orthopaedic Appliances and Prostheses	110 894		
Dental Care	95 438		
Medical Care	2 986 757		
Optometric Care	30 202		
Pharmaceutical Services and Drugs	1 643 761		
Total for Program 4	4 989 821		
Total Appropriations and Expenditures	**19 123 618**	**157 433**	**13 095 804**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
		30	410	833	3 159	4 493
			92 258		92 258	82 822
104		18 753	17 472	4 117	45 420	43 651
104		18 783	110 140	4 950	140 837	130 966
				1 281	38 087	32 333
			73 518		73 518	68 617
		93 688			93 688	95 243
		40 541			40 541	33 044
					362 686	352 320
					10 827 048	10 199 865
					111 772	97 397
		22 407			22 407	22 954
		275 303			275 303	257 790
		450	43 539		43 989	44 127
					480 742	409 591
					108 439	92 631
					104 522	104 883
					151 940	145 303
					548 635	498 033
		140	2 641	23 962	269 449	255 855
			21 248	39 338	179 106	150 708
1 096		19 608		26 555	158 138	163 497
1 096		452 137	140 946	91 136	13 890 010	13 024 191
					41 682	39 779
		154			154	259
95		471		55	621	815
95		625		55	42 457	40 853
			8 813		8 813	8 161
				112 820	112 820	92 435
			107 546		107 546	101 610
			84 871		84 871	121 069
			2 986 757		2 986 757	2 822 411
			30 202		30 202	31 261
			1 545 745		1 545 745	1 432 769
			4 763 934	112 820	4 876 754	4 609 716
1 295		**471 545**	**5 015 020**	**208 961**	**18 950 058**	**17 805 726**

SANTÉ ET SERVICES SOCIAUX

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	12 941 092	12 832 013	12 188 706
Operating	3 324 644	3 316 503	3 028 925
Capital	326 181	308 247	265 364
Interest	274 082	274 082	266 863
Support	2 257 619	2 219 213	2 055 868
TOTAL FOR THE PORTFOLIO	**19 123 618**	**18 950 058**	**17 805 726**

SÉCURITÉ PUBLIQUE

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Alcoholic beverages		
Retailers	19 236	18 766
Industrial beverage production	532	454
	19 768	19 220
Publicity contests and amusement machines		
Publicity contests	4 018	3 788
Amusement machines	3 446	3 045
Bingo	1 318	1 320
Lotteries	2 577	2 764
Races	209	220
	11 568	11 137
Other		
Case studies	951	938
Security and detective agencies	946	1 235
Organization - Combat sports events	87	102
Permits for the possession of explosives	241	208
Miscellaneous	35	35
	2 260	2 518
	33 596	32 875
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	67	2
Room and board	3 357	3 176
Reconciliation and investigation - Police conduct and ethics	786	739
Gains on sale of light means of land transportation	15	347
Training, partnership and special events organization	3 049	3
Financing of the assistance program for pathological gamblers	3 000	3 000
Financing of independent service units	2 277	1 419
Miscellaneous	47	60
	12 598	8 746
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	3 049	3
Account for the financing of the assistance program for pathological gamblers	3 000	3 000
Financing account for independent service units	2 277	1 419
	4 272	4 324
Interest		
Accounts receivable	61	47
Fines and forfeitures		
Alco-frein	1 328	1 387
Seizure of money - drugs and narcotics	1 320	2 311
Miscellaneous	39	37
	2 687	3 735

SÉCURITÉ PUBLIQUE
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	14 183	1 111
Prior years' subsidies	20	163
Miscellaneous	3	3
	14 206	1 277
	21 226	9 383
Total own-source revenue	54 822	42 258
Government of Canada transfers		
Other programs		
Administration of the Firearms Act	7 822	9 057
Third Summit of the Americas	43	
Financial assistance - Disasters	(2)	837
Financing of the Joint Emergency Preparedness Program	663	848
Miscellaneous	8	1
	8 534	10 743
Less: Amounts entered in specific purpose accounts		
Administration of the Firearms Act account	7 822	9 057
Account related to the Third Summit of the Americas	43	
Financing of the Joint Emergency Preparedness Program account	663	848
Total Government of Canada transfers	6	838
Total revenue	**54 828**	**43 096**

SÉCURITÉ PUBLIQUE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

SECURITY, PREVENTION AND INTERNAL MANAGEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration and Management Support Services	21 597		460	21 083	16 156
Permanent [1]	10			10	
2. Correctional Services	206 746	7	81	206 598	161 667
3. Forensic Examinations	6 485			6 485	5 068
4. Police, Security and Protection	68 395	2		67 760	19 296
Permanent [2]	2 316			2 316	2 316
5. Civil Safety and Fire Safety	15 979		89	15 870	9 719
Permanent [3]	17 211		84	17 127	1 707
6. Central Management Items	110 398		3 724	104 178	24 727
Permanent [4]	31			31	
Permanent [5]	108				
Not requiring appropriations				6 366	
TOTAL	449 276	9	4 438	447 824	240 656

1 Executive Power Act, (R.S.Q., c. E-18).
2 Act respecting the National Assembly, (R.S.Q., c. A-23.1).
3 Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1)
4 Financial Administration Act, (R.S.Q., c. A-6.001).
5 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-26

SÛRETÉ DU QUÉBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Protection of Society, People and their Property	264 268	183		263 362	144 833
Permanent [1]	1 320			1 320	1 320
2. Internal Management and Support	198 130	8	10 240	180 448	34 435
Permanent [2]	349		303	45	
Permanent [3]	269			269	
Not requiring appropriations				14 121	
TOTAL	464 336	191	10 543	459 565	180 588

1 Act respecting the Ministère de la Justice, (R.S.Q., c. M-19)
2 Public Administration Act, (R.S.Q., c. A-6.01).
3 Financial Administration Act, (R.S.Q., c. A-6.001).

The objective of this program is to plan, administer and coordinate the resources required for program management. Its objective is also to protect society by encouraging it to participate in the administration of justice and by ensuring services for adults on probation, in custody and on parole, which will facilitate their reintegration, to provide a variety of expert advice of a legal nature, ensure the security of persons and their property as well as certain government buildings, inspect police forces and fund native police services. It includes a central management system in which expenses for elements of this program and certain other programs sponsored by the department are recorded.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
4 700		227					54
10							
44 931							60
1 417							
6 942		41 522					633
2 293		3 858					20
1 037		14 383					
79 451							2 496
	31						
							108
6 366							
147 147	31	59 990					3 371

The objective of this program is to protect society, people and their property.

11 784			106 745			723	
70 478			75 535			7 434	
45							1
	269						
14 121							
96 428	269		182 280			8 157	1

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-26		**ORGANIZATIONS REPORTING TO THE MINISTER**			
1. Régie des alcools, des courses et des jeux	16 323		200	14 096	10 675
Permanent [1]	3				
2. Commission québécoise des libérations conditionnelles	3 125		56	2 976	2 039
3. Coroner's Office	7 089		59	7 010	3 774
4. Police Ethics Commissioner	2 801		16	2 783	2 257
5. Comité de déontologie policière	1 867		11	1 852	1 296
TOTAL	31 208		342	28 717	20 041

[1] Act respecting lotteries, publicity contests and amusement machines, (R.S.Q., c. L-6).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	923 203	200	14 936	894 501	435 942
Permanent	21 617		387	21 118	5 343
Not requiring appropriations				20 487	
TOTAL	**944 820**	**200**	**15 323**	**936 106**	**441 285** [1]

[1] Including 69 578 for 844 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to fund activities with regard to monitoring the sale and production of alcohol, gambling and amusement machines, horse racing, and combat sports. The program also seeks to protect society while encouraging the social reintegration of the detainee, act in the event of death occurring in obscure or violent circumstances, and process complaints against police officers relating to their duties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
3 421						871	1 156
							3
937							93
3 236							20
526							2
556							4
8 676						871	1 278
230 672		45 607	182 280			9 028	4 538
1 092	300	14 383					112
20 487							
252 251	**300**	**59 990**	**182 280**			**9 028**	**4 650**

SÉCURITÉ PUBLIQUE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Security, Prevention and Internal Management			
Police and Firefighter Training	6 784		
Combatting Illegal Trade in Tobacco Products	958		
Fight Against Terrorism	15 000		
Civil Safety	15 275	353	
Fire Prevention	1 680		
Police Services for Natives	17 127		
Crime Prevention Subsidies	3 068		
Other	478		
Total for Program 1	60 370	353	
Program 3 - Organizations Reporting to the Minister			
Other			
Total Appropriations and Expenditures	**60 370**	**353**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
				6 784	6 784	4 554
	923	35			958	913
	15 000				15 000	
	10 636	35	4 095	150	15 269	10 535
	1 630	50			1 680	2 728
	16 703	50			16 753	16 806
	2 739	261		68	3 068	3 044
	7	471			478	380
	47 638	902	4 095	7 002	59 990	38 960
						250
	47 638	**902**	**4 095**	**7 002**	**59 990**	**39 210**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Capital	133	133	96
Support	60 237	59 857	39 114
TOTAL FOR THE PORTFOLIO	**60 370**	**59 990**	**39 210**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004
(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration	128 943	128 943	126 146
Operating	47 998	47 998	41 765
Capital	4 566	4 566	4 208
Interest	773	773	149
TOTAL FOR THE PORTFOLIO	**182 280**	**182 280**	**172 268**

TRANSPORTS

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Motor vehicles		
Motor vehicle registration fees	623 546	606 347
Operators and drivers	79 404	78 476
Public commercial transport	741	750
Inspection and updating fees - Category A1	2 040	2 703
Inspection and updating fees - Category A2	1 935	1 857
Inspection and renewal fees - Transportation services intermediary	116	135
	707 782	690 268
Other		
Transfer of licences	785	233
Miscellaneous	23	27
	808	260
	708 590	690 528
Miscellaneous revenue		
Sales of goods and services		
Material and supplies	26	63
Gas and oil	170	
Disposal of surplus	475	9
Rest area management	1 210	545
Land and buildings	6 521	2 761
Rental of land and buildings	1 808	2 622
Technical assistance and support	147	129
Publication fees - licence applications	115	108
Laboratory analysis	42	91
Landing fees	88	34
Unloading fees	436	354
Gains on disposition of complex network	72	144
Training, partnership and special events organization		615
Miscellaneous	39	83
	11 149	7 558
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account		615
	11 149	6 943
Interest		
Miscellaneous	34	52
Fines and forfeitures		
Deposits and bonds	37	70
Miscellaneous	5	4
	42	74

TRANSPORTS

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	974	598
Prior years' subsidies	454	1 080
Amounts paid out as indemnities	3 440	2 951
	4 868	4 629
	16 093	11 698
Total own-source revenue	724 683	702 226
Government of Canada transfers		
Other programs		
Maintenance of federal roads	123	120
Airport development	192	158
Infrastructures program	46 595 [1]	16 754
Financing for the upgrading of municipal roads in the Outaouais region of Québec	99	119
Airport immoveables assistance program	4 068	
Miscellaneous		(10)
	51 077	17 141
Less: Amounts entered in specific purpose accounts		
Account related to the Infrastructures program	46 595 [1]	16 754
Financing account for the upgrading of municipal roads in the Outaouais region of Québec	99	119
Airport immoveables assistance program account	4 068	
Total Government of Canada transfers	315	268
Total revenue	**724 998**	**702 494**

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[1] The increase results from the first phase of the heritage maintenance program for stationary equipment of the Montréal metro.

TRANSPORTS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-18	**TRANSPORTATION INFRASTRUCTURES**				
1. Transportation Infrastructures Construction	515 423		8 710	498 983	
Permanent [1]	5 425				
Not requiring appropriations				103 347	
2. Transportation Infrastructures Maintenance	430 722	4	19 319	404 270	114 634
Permanent [1]	1 469			1 469	
Not requiring appropriations				1 971	
3. Financial Assistance for the Local Road System	74 080			73 649	–
TOTAL	1 027 119	4	28 029	1 083 689	114 634

[1] Public Administration Act, (R.S.Q., c. A-6.01)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-18	**TRANSPORTATION SYSTEMS**				
1. Land Transportation	271 610		101	269 128	5 972
2. Maritime Transportation	52 313		4	51 953	991
3. Air Transportation	6 561			6 119	720
4. Commission des transports du Quebec	14 606		1 706	11 693	8 279
Permanent [1]	1			1	
Not requiring appropriations				615	
TOTAL	345 091		1 811	339 509	15 962

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program ensures that improvements, repairs and maintenance of land, maritime and air transportation infrastructures are carried out.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
222			498 761				7 730
							5 425
103 347							
284 176		4 084	1 376				7 129
1 469							
1 971							
288		73 361					431
391 473		77 445	500 137				20 715

The objective of this program is to formulate policies and regulations affecting transportation systems for persons and goods, to provide funding for agencies that offer transportation services and issue transportation or leasing permits for various modes of transportation, and to manage the Register of Owners and Operators of Heavy Vehicles.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
961		262 195				623	1 758
6 441		44 521				265	91
1 040		4 359				14	428
3 414							1 207
	1						
615							
12 471	1	311 075				902	3 484

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-18		**ADMINISTRATION AND CORPORATE SERVICES**			
1. Departmental Management	5 939		40	5 532	4 731
Permanent [1]	16			16	
2. Administrative Services	74 198		3 950	58 047	46 098
Permanent [2]	353			353	
Not requiring appropriations				11 620	
3. Planning, Research and Development	18 231		160	17 583	13 533
TOTAL	98 737		4 150	93 151	64 362

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	1 463 683	4	33 990	1 396 957	194 958
Permanent	7 264			1 839	
Not requiring appropriations				117 553	
TOTAL	**1 470 947**	**4**	**33 990**	**1 516 349**	**194 958**

[1] Including 21 462 for 262 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides various management support services for activities of the department and ensures the formulation of plans for the transportation of persons and goods. The objective is also to promote expertise by supporting research and development activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
545		256				316	51
16							
11 949						2 501	9 700
	353						
11 620							
2 950		1 100					488
27 080	353	1 356				2 817	10 239

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
311 986		389 876	500 137			3 719	29 013
1 485	354						5 425
117 553							
431 024	**354**	**389 876**	**500 137**			**3 719**	**34 438**

TRANSPORTS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Transportation Infrastructures			
Financial Assistance for the Local Road System	75 671	153	
Land Transportation	3 244	1 825	
Total for Program 1	78 915	1 978	
Program 2 - Transportation Systems			
Société des Traversiers du Québec	38 327		
Air Transportation	4 362	3 125	
Public Transportation			
Operation	21 814		
Immovables and Debt Service	160 968		
Adapted Transportation for Handicapped Persons	65 396	3 522	
Maritime Transportation	6 285	5 602	
Land Transportation	15 136	1 828	47
Other	637		
Total for Program 2	312 925	14 077	47
Program 3 - Administration and Corporate Services			
Other	1 400		
Total Appropriations and Expenditures	**393 240**	**16 055**	**47**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
	75 073			44	75 270	130 593
	350				2 175	1 825
	75 423			44	77 445	132 418
				38 327	38 327	38 377
	791	150	293		4 359	1 623
	20 059				20 059	10 216
	134 827			26 140	160 967	163 206
	61 575			299	65 396	13 394
	420	172			6 194	8 809
62	8 934	1 198	377	2 690	15 136	18 941
	133		494	10	637	1 300
62	226 739	1 520	1 164	67 466	311 075	255 866
341		1 015			1 356	1 682
403	**302 162**	**2 535**	**1 164**	**67 510**	**389 876**	**389 966**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2 003
Capital	111 118	111 118	129 477
Interest	69 470	69 469	71 474
Support	212 652	209 289	189 015
TOTAL FOR THE PORTFOLIO	**393 240**	**389 876**	**389 966**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2 003
Remuneration	71 366	71 106	74 460
Operating	31 054	30 969	36 607
Capital	224 357	223 580	160 312
Interest	175 061	174 482	134 575
TOTAL FOR THE PORTFOLIO	**501 838**	**500 137**	**405 954**

TRAVAIL
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2004

(in thousands of dollars)

	2004	2003
Duties and permits		
Other		
Sales of liquefied petroleum gas	576	348
Registration - Use of liquefied petroleum gas	200	185
Installation of gas	149	178
Gas machinery	57	86
Inspection fees - gas distribution	2 004	2 093
Installation of electrical equipment	14 507	15 860
Installation of stationary machinery	2 844	3 001
Plumbing contractors	4 583	4 057
Building contractors	18 109	16 133
Amusement games and mechanical lift facilities	198	185
Lifting devices	1 281	1 262
	44 508	43 388
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	66	80
Bureau d'évaluation médicale financing	2 088	1 869
Training, partnership and special events organization	309	34
Bureau du commissaire général du travail financing		2 361
Miscellaneous	3	1
	2 466	4 345
Less: Amounts entered in specific purpose accounts		
Bureau d'évaluation médicale financing account	2 088	1 869
Training, partnership and special events organization account	309	34
Bureau du commissaire général du travail financing account		2 361
	69	81
Interest		
Miscellaneous	7	11
Recoveries		
Miscellaneous	37	36
	113	128
Total own-source revenue	44 621	43 516
Total revenue	**44 621**	**43 516**

TRAVAIL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2004

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26	**LABOUR**				
1. Labour Relations	27 306	2	1 394	25 477	13 151
Permanent [1]	9			9	
Permanent [2]	1			1	
Not requiring appropriations				631	
2. Conseil consultatif du travail et de la main-d'oeuvre	381		7	324	203
Not requiring appropriations				12	
3. Commission de l'équité salariale	6 459		106	5 123	3 916
Not requiring appropriations				80	
4. Conseil des services essentiels					
Permanent [2]	1				
Permanent [3]	2 796		19	2 777	2 078
Not requiring appropriations				65	
5. Régie du bâtiment du Québec	45 463	1	2 998	31 215	22 965
Permanent [2]	85			85	
Not requiring appropriations				1 765	
TOTAL	82 501	3	4 524	67 564	42 313

[1] Executive Power Act, (R.S.Q., c. E-18).
[2] Financial Administration Act, (R.S.Q., c. A-6.001).
[3] Labour Code, (R.S.Q., c. C-27).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	79 609	3	4 505	62 139	40 235
Permanent	2 892		19	2 872	2 078
Not requiring appropriations				2 553	
TOTAL	**82 501**	**3**	**4 524**	**67 564**	**42 313** [1]

[1] Including 6 387 for 69 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop, implement, supervise the application and coordinate the execution of policies and measures regarding minimum working conditions, labour relations, pay equity, the quality of buildings and security of users of public buildings and of technical installations. It is also designed to plan, administer and coordinate the human, physical, financial and informational resources necessary to the management of the portfolio of the ministère du Travail.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 926		8 400				433	
9							
	1						
631							
121						50	
12							
1 207						1 229	1
80							
							1
699							
65							
8 250						278	10 971
	85						
1 765							
16 765	86	8 400				1 990	10 973

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
13 504		8 400				1 990	10 972
708	86						1
2 553							
16 765	**86**	**8 400**				**1 990**	**10 973**

TRAVAIL
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Labour			
Labour Relations Commission	7 127		
Fight against moonlighting and tax evasion in the construction industry	1 100		
Other	174		
Total for Program 1	8 401		
Total Appropriations and Expenditures	**8 401**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2004	2003
				7 127	7 127	2 521
				1 100	1 100	4 750
		73		100	173	275
		73		8 327	8 400	7 546
		73		**8 327**	**8 400**	**7 546**

TRAVAIL

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2004

(in thousands of dollars)

	Authorized appropriations	2004	2003
Remuneration			1
Support	8 401	8 400	7 545
TOTAL FOR THE PORTFOLIO	**8 401**	**8 400**	**7 546**

SECTION

3

Summary financial information on the special funds

SECTION 3

SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS

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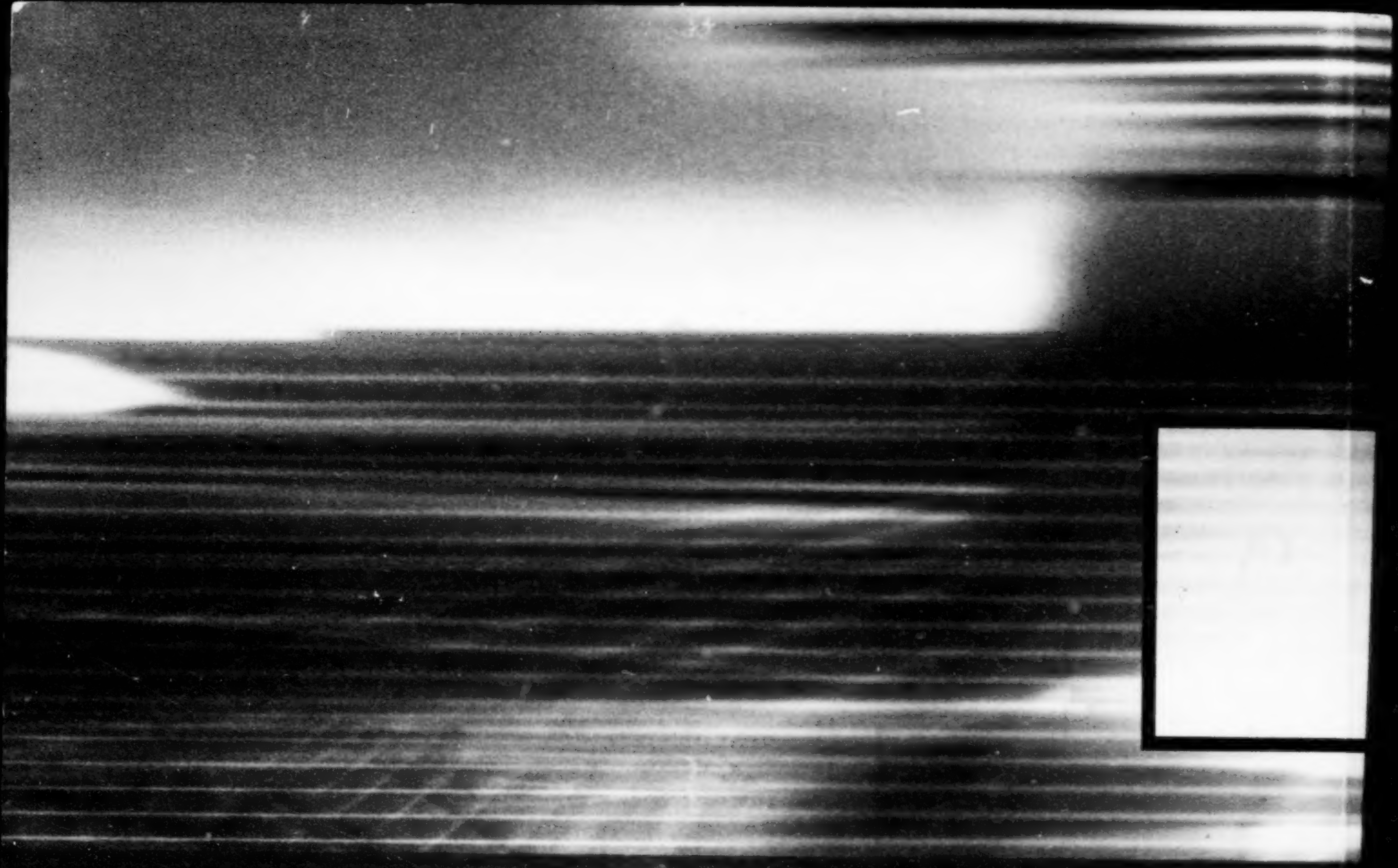
SUMMARY FINANCIAL STATEMENTS OF THE SPECIAL FUNDS

Fiscal year ended March 31, 2004
(in thousands of dollars)

	2 004
	Revenue
Assistance Fund for Independent Community Action	47 999
Assistance Fund for Victims of Crime	5 987
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec	13 535
Sinking Fund relating to Borrowings by Québec School Boards	15 635
Sinking Fund relating to Borrowings by Québec University Establishments	15 208
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies	30 347
Financial Assistance Fund for Certain Disaster Areas	27 674
Road Network Preservation and Improvement Fund	507 277
Labour Market Development Fund	987 808
Regional Development Fund	44 611
Financing Fund	24 989
Rolling Stock Management Fund	72 310
Fund for the Management of Québec Immovables on Foreign Soil	10 274
Prescription Drug Insurance Fund	2 159 129
Civil Status Fund	17 191
Horse-Racing Industry Fund	13 165
Government Information Fund	38 373
Tourism Partnership Fund	115 470
Collection Fund	84 117
Fund for the Contributions of Motorists to Public Transit	65 553
Support Payments Fund (excluding fiduciary section)	44 496
Register Fund of the Ministère de la Justice	30 065
Police Services Fund	399 843
Health Services Fund	5 635 408
Government Services Fund	327 675
Information Technology Fund of the Conseil du trésor	2 088
Information Technology Fund of the Ministère de l'Emploi, de la Solidarité sociale et de la Famille	38 714
Information Technology Fund of the Ministère du Revenu	31 308
Land Information Fund	111 769
Geographic Information Fund	2 958
Fonds du Centre financier de Montréal	2 033
Forestry Fund	255 093
Québec Youth Fund	15 336
Fund for the Sale of Goods and Services of the Ministère des Transports	4 321
Fonds québécois d'initiatives sociales	20 832
Ice Storm Fund	13 574
Special Olympic Fund	85 094

2004					2003 (Restated)
Expenditure	Excess of revenue over expenditure	Assets	Liabilities	Fund balance	Fund balance
47 990	9	10 879	9 556	1 323	1 314
5 585	402	3 051	121	2 930	2 528
660	12 875	210 513	645	209 868	216 273
14	15 621	308 221		308 221	277 346
15	15 193	269 367		269 367	241 153
17 810	12 537	221 439	17 795	203 644	211 160
27 674		126 792	126 792		
507 277		4 527 713	4 527 713		
989 736	(1 928)	113 828	82 459	31 369	33 297
44 611		48 594	48 594		
1 487	23 502	12 849 708	12 764 480	85 228	61 726
72 171	139	147 451	147 312	139	
10 095	179	12 505	11 782	723	544
2 159 129		611 475	611 475		
15 508	1 683	7 921	1 452	6 469	4 786
13 165		1 161	1 161		
38 249	124	14 065	13 215	850	726
114 365	1 105	38 022	31 891	6 131	5 026
82 840	1 277	18 956	7 774	11 182	9 905
65 553		15 441	15 441		
44 496		20 994	20 994		
24 979	5 086	19 296	6 967	12 329	7 243
399 843		104 386	104 386		
5 635 408		153 180	153 180		
317 573	10 102	486 210	411 229	74 981	64 879
2 088		3 562	3 562		
38 714		97 968	97 968		
31 308		122 083	122 083		
72 681	39 088	310 069	18 505	291 564	252 476
2 389	569	4 138	2 261	1 877	1 308
1 950	83	1 494		1 494	1 411
238 630	16 463	54 727	36 240	18 487	2 024
14 900	436	37 007	36 543	464	28
4 172	149	4 223	3 602	621	472
30 275	(9 443)	18 975	564	18 411	27 854
13 574					
73 883	11 211	12 091		12 091	880



Finances
Québec